

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF NEW YORK**

In re:

CELSIUS NETWORK, LLC *et al.*,¹

Debtors.

)
) Chapter 11
)
) Case No. 22-10964 (MG)
)
) (Jointly Administered)
)

**FIFTH MONTHLY FEE STATEMENT OF SERVICES RENDERED AND
EXPENSES INCURRED BY ALVAREZ & MARSAL NORTH AMERICA,
LLC AS FINANCIAL ADVISORS TO DEBTORS, FOR
COMPENSATION AND REIMBURSEMENT OF EXPENSES FOR THE
PERIOD FROM DECEMBER 1, 2022 THROUGH DECEMBER 31, 2022**

Name of Applicant:

Alvarez & Marsal North America, LLC

Authorized to Provide Professional
Services to:

Debtors

Date of Retention:

Effective as of the Petition Date

Period for which compensation and
reimbursement is sought:

December 1, 2022 through December 31, 2022

Amount of Compensation sought as
actual, reasonable and necessary:

\$1,714,552.50

Amount of Expense Reimbursement
sought as actual, reasonable and
necessary:

\$7,626.73

This is a(n):

☒ Monthly ☐ Interim ☐ Final application

This is the FIFTH monthly fee statement filed in this case.

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are: Celsius Network LLC (2148); Celsius KeyFi LLC (4414); Celsius Lending LLC (8417); Celsius Mining LLC (1387); Celsius Network Inc. (1219); Celsius Network Limited (8554); Celsius Networks Lending LLC (3390); Celsius US Holding LLC (7956); GK8 Ltd. (1209); GK8 USA LLC (9450); and GK8 UK Limited (0893). The location of Debtor Celsius Network LLC's principal place of business and the Debtors' service address in these chapter 11 cases is 50 Harrison Street, Suite 209F, Hoboken, New Jersey 07030.

Alvarez & Marsal North America, LLC ("A&M"), financial advisors to the debtors of Celsius Network, LLC et al., and its affiliated debtors and debtors in possession in these chapter 11 cases (collectively, the "Debtors"), hereby submits this monthly fee statement (the "Fee Statement"), pursuant to this Court's *Order (I) Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Retained Professionals and (II) Granting Related Relief* [Docket No. 521], dated August 17, 2022 (the "Interim Compensation Order") and this Court's Order Under 11 U.S.C. § 1103, Fed. R. Bankr. P. 2014 and 5002 and S.D.N.Y. LBR 2014-1, *Authorizing the Debtors to Employ and Retain Alvarez & Marsal North America, LLC as Financial Advisors to the Debtors and Debtors in Possession Effective as of July 13, 2022* [Docket No. 842], dated September 16, 2022, seeking compensation and reimbursement of expenses for the period of December 1, 2022 through December 31, 2022 (the "Fifth Monthly Period"). By this Fee Statement, A&M seeks payment of \$1,371,642.00 which is equal to (i) eighty percent (80%) of the total amount of compensation sought for actual and necessary professional services rendered during the Fifth Monthly Period (i.e., \$1,714,552.50), and (ii) reimbursement of \$7,626.73 which is equal to one hundred percent (100%) of its actual and necessary expenses incurred in connection with such services.

Attached hereto as Exhibits A-C are summary reports outlining the hours and fees worked by task, hours and fees worked by professional and hours and fees work by task by professional for the Fifth Monthly Period. Also attached as Exhibit D are time entry records for the Fifth Monthly Period that were recorded in tenths of an hour by project task, maintained in the ordinary course of A&M's practice, and which set forth a detailed description of services performed by each professional on behalf of the Debtors. A summary of compensation sought by project category is provided below. Attached hereto as Exhibit E-F are

summary reports of expenses incurred by category and itemized expense records of all expenses for the Fifth Monthly Period incurred in connection with the performance of professional services. A summary of reimbursement sought by expense type is provided below.

This Fee Statement also includes a billing summary by individual, setting forth the (i) name and title of each individual for whose work on these cases compensation is sought, (ii) aggregate time expended by each such individual and (iii) hourly billing rate for each such individual at A&M's current billing rates.

SUMMARY OF TOTAL FEES BY PROFESSIONAL FOR ALVAREZ & MARSAL NORTH AMERICA, LLC December 1, 2022 through December 31, 2022					
PROFESSIONAL	POSITION	GROUP	BILLING RATE	TOTAL HOURS	TOTAL FEES
Campagna, Robert	Managing Director	Restructuring	\$1,250.00	158.1	\$197,625.00
Bixler, Holden	Managing Director	Case Management	\$975.00	97	\$94,575.00
Lal, Arjun	Senior Director	Restructuring	\$900.00	104.7	\$94,230.00
Kinealy, Paul	Senior Director	Case Management	\$825.00	126.1	\$104,032.50
San Luis, Ana	Senior Director	Data Analysis	\$750.00	131.5	\$98,625.00
Tilsner, Jeremy	Senior Director	Data Analysis	\$750.00	109.8	\$82,350.00
Ciriello, Andrew	Director	Restructuring	\$800.00	137.6	\$110,080.00
Brantley, Chase	Director	Restructuring	\$775.00	157.9	\$122,372.50
Lucas, Emmet	Senior Associate	Restructuring	\$725.00	135	\$97,875.00
Frenkel, Adam	Senior Associate	Restructuring	\$700.00	200.2	\$140,140.00
Dailey, Chuck	Senior Associate	Restructuring	\$625.00	37.4	\$23,375.00
Wang, Gege	Senior Associate	Data Analysis	\$450.00	229.9	\$103,455.00
Raab, Emily	Associate	Case Management	\$600.00	2.2	\$1,320.00
Allison, Roger	Associate	Case Management	\$575.00	194	\$111,550.00
Calvert, Sam	Associate	Restructuring	\$550.00	156.8	\$86,240.00
Wadzita, Brent	Associate	Case Management	\$550.00	179.6	\$98,780.00
Colangelo, Samuel	Analyst	Restructuring	\$500.00	130.2	\$65,100.00
Pogorzelski, Jon	Analyst	Case Management	\$425.00	168.5	\$71,612.50
Westner, Jack	Analyst	Case Management	\$425.00	13.4	\$5,695.00
Rivera-Rozo, Camila	Para Professional	Restructuring	\$300.00	18.4	\$5,520.00
Total				2,488.3	\$1,714,552.50

Blended Rate:

689.05

SUMMARY OF TOTAL FEES BY TASK CATEGORY FOR ALVAREZ & MARSAL NORTH AMERICA, LLC December 1, 2022 through December 31, 2022			
Task Code	Description	Total Hours	Total Fees Requested
ASSET SALES	Assist the Debtors and advisors with various asset sales including discussions with potential buyers, attaining and submitting information for buyer diligence related to the sale, supplying supporting analysis/forecasts, and creation/support of Asset Purchase Agreements including schedules.	25.3	\$24,052.50
AVOIDANCE ACTIONS	Assist the Debtors with evaluating and analyzing potential avoidance actions.	21.3	\$18,877.50
BANKRUPTCY SUPPORT	Advise and assist the Debtors on matters concerning operating the business under Chapter 11.	383.0	\$288,337.50
BUSINESS PLAN	Advise and assist the company with the planning, development, evaluation and implementation of the company's strategic, business and operating plans including the coordination and preparation of the related financial projections.	267.5	\$204,540.00
CASE ADMINISTRATION	Address administrative matters related to the engagement, including: coordinating meetings, conference calls and the delivery of information, and preparing or reviewing court documents and general case management.	1.9	\$1,592.50
CASH FORECASTS	Advise and assist management in treasury matters including the development of weekly cash forecasts, reporting on cash activity, covenant compliance, and other reporting requirements pursuant to cash collateral motion.	187.8	\$151,870.00
CLAIMS ADMINISTRATION & OBJECTIONS	Assist the Debtors with claims planning process, review of claims filed against the Debtors, claim reconciliation, and related work including submission of related motions to the Court. Includes reviewing bar date documents, preparing claims reports, participating in claims reconciliation discussions, and providing guidance around general counsel.	301.4	\$159,932.50
COMMUNICATION	Assist the Debtors with the communication process to stakeholders, communication documents and call center.	2.9	\$2,827.50
CONTRACTS	Advise and assist management in preparing for and negotiating various agreements and accommodations with key partners/affiliates, suppliers, and vendors and analysis of contract rejection claims, etc.	17.3	\$12,862.50
COST REDUCTION INITIATIVES	Assist the Debtors with cost reduction and business "right-sizing" initiatives	0.6	\$480.00
COURT HEARINGS	Prepare for and attend the Court hearings.	7.0	\$8,750.00
DATA MANAGEMENT	Assist the Debtors on matters concerning the Debtors' historical and current data systems, analytics, and data preservation. Includes data analysis in support of the Debtors' reports, querying the Debtors' data sets, and reconciling data from various sources.	385.3	\$231,435.00
DUE DILIGENCE	Dealing with Creditors and third party inquiries.	258.3	\$185,370.00
FEE APP	Prepare the monthly and interim fee applications in accordance with Court guidelines.	33.5	\$15,347.50
LITIGATION	Advise and assist management and/or the Debtors advisors in litigation matters.	1.8	\$1,560.00
MEETINGS	Participate in meetings with Debtors management, counsel, Board of Directors and/or advisors to present findings or discuss various matters related to the filing or operating the business.	171.1	\$127,950.00
MONTHLY OPERATING REPORT/UST REPORT	Assist the Debtors with the preparation of the Initial Debtor Interview requirements, Initial Operating Report, Monthly Operating Report, Form 26 and other related matters for the US Trustee.	43.7	\$25,380.00
MOTIONS/ORDERS	Assist the Debtors on various motions filed, and on entry of Orders to implement required reporting and other activities contemplated by the various filed motions. Complete analyses and assist the Debtors on various motions filed, and on entry of Orders to implement required reporting and other activities contemplated by the various filed motions.	125.7	\$89,410.00
PLAN / DISCLOSURE STATEMENT	Assist the Debtors and advisors with various analyses and assessment of the components included in and relating to the POR, Disclosure Statement, Schedules and related documents. Complete analyses and assist the Debtors with the Plan or Reorganization and Disclosure Statement.	48.8	\$38,245.00
STATEMENTS/SCHEDULES	Assist the Debtors with the creation and filing of Statements and Schedules with background information and other related matters.	152.1	\$94,885.00
VENDOR MANAGEMENT	Assist the Debtors with post-petition vendor management including analyzing financial impact of supplier agreements, tracking supplier contraction and pre-petition payment activity, and attend supplier meetings to review and discuss supplier financial status. Assist the Debtors with all vendor related items including, but not limited to vendor strategy, negotiation, settlements, stipulations, critical vendors agreements, and advising Debtors on general accounts payable questions.	52	\$30,847.50
Total		2,488.3	\$ 1,714,552.50

Blended Rate: \$689.05

SUMMARY OF EXPENSES BY CATEGORY FOR ALVAREZ & MARSAL NORTH AMERICA, LLC December 1, 2022 through December 31, 2022	
Expense Category	Amount
Airfare	393.75
Meals	568.11
Lodging	3,269.32
Miscellaneous	2,369.32
Transportation	1,026.23
Total	\$ 7,626.73

NOTICE

No trustee has been appointed in these chapter 11 cases. On September 29, 2022, the Court entered an order directing the appointment of Shoba Pillay as examiner [Docket No. 923].

Pursuant to the Interim Compensation Order, notice of this Fee Statement has been served upon (i) Celsius Network LLC, 50 Harrison Street, Suite 209F, Hoboken, New Jersey 07030, Attn: Ron Deutsch; (ii) counsel to the Debtors, Kirkland & Ellis LLP, 601 Lexington Avenue, New York, New York 10022, Attn: Joshua A. Sussberg, P.C., and Simon Briefel, and 300 North LaSalle, Chicago, Illinois 60654; Attn: Patrick J. Nash, Jr., P.C., Ross M. Kwasteniet, P.C., Christopher S. Koenig, and Alison J. Wirtz; (iii) the U.S. Trustee, U.S. Federal Office Building, 201 Varick Street, Suite 1006, New York, New York 10014, Attn: Shara Cornell, Mark Bruh, and Brian S. Masumoto; (iv) counsel to the UCC, White & Case LLP, 111 South Wacker Drive, Suite 5100, Chicago, Illinois 60606, Attn: Gregory F. Pesce, 1221 6th Ave, New York, New York 10020, Attn: David Turetsky, and 555 South Flower Street, Suite 2700, Los Angeles, California 90071, Attn: Aaron E. Colodny; (v) counsel to the Chapter 11 Examiner, Jenner & Block, LLP, 353 N. Clark Street, Chicago, Illinois 60654, Attn.: Catherine L. Steege, and Vincent E. Lazar, (vi) counsel to the Ad Hoc Group of Custodial Account Holders, Togut, Segal & Segal LLP, One Penn Plaza, Suite 3335, New York, NY 10119, Attn: Kyle J. Ortiz and Bryan M. Kotliar; (vii) counsel to the Ad Hoc Group of Withhold Account Holders, Troutman Pepper Hamilton Sanders, 875 Third Avenue, New York, NY 10022, Attn: Deborah Kovsky-Apap; (viii) via electronic mail to proposed counsel to the Fee Examiner, Christopher S. Sontchi, at CelsiusFeeExaminer@gklaw.com; and (ix) any other statutory committee appointed in these chapter 11 cases.

WHEREFORE, A&M respectfully requests payment and reimbursement in accordance with the procedures set forth in the Interim Compensation Order, i.e., payment of \$1,371,642.00 which represents eighty percent (80%) of the compensation sought (i.e. \$1,714,552.50), and reimbursement of one hundred percent (100%) of expenses incurred, in the amount of \$7,626.73 in the total amount of \$1,379,268.73.

New York, NY
Dated: February 20, 2023

Respectfully submitted,

**ALVAREZ & MARSAL NORTH
AMERICA, LLC**

By: /s/ Robert Campagna
Robert Campagna
600 Madison Ave
New York, NY 10022
Telephone: 646.495.3586
rcampagna@alvarezandmarsal.com

*Financial Advisors to the Debtors and
Debtors in Possession*

Exhibit A

*Celsius Network, LLC, et al.,
Summary of Time Detail by Task
December 1, 2022 through December 31, 2022*

<i>Task Description</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
ASSET SALES	25.3	\$24,052.50
AVOIDANCE ACTIONS	21.3	\$18,877.50
BANKRUPTCY SUPPORT	383.0	\$288,337.50
BUSINESS PLAN	267.5	\$204,540.00
CASE ADMINISTRATION	1.9	\$1,592.50
CASH FORECASTS	187.8	\$151,870.00
CLAIMS ADMINISTRATION & OBJECTIONS	301.4	\$159,932.50
COMMUNICATION	2.9	\$2,827.50
CONTRACTS	17.3	\$12,862.50
COST REDUCTION INITIATIVES	0.6	\$480.00
COURT HEARINGS	7.0	\$8,750.00
DATA MANAGEMENT	385.3	\$231,435.00
DUE DILIGENCE	258.3	\$185,370.00
FEE APP	33.5	\$15,347.50
LITIGATION	1.8	\$1,560.00
MEETINGS	171.1	\$127,950.00
MONTHLY OPERATING REPORT/UST REPORT	43.7	\$25,380.00
MOTIONS/ORDERS	125.7	\$89,410.00
PLAN / DISCLOSURE STATEMENT	48.8	\$38,245.00
STATEMENTS/SCHEDULES	152.1	\$94,885.00
VENDOR MANAGEMENT	52.0	\$30,847.50
<i>Total</i>	<u>2,488.3</u>	<u>\$1,714,552.50</u>

***Celsius Network, LLC, et al.,
Summary of Time Detail by Professional
December 1, 2022 through December 31, 2022***

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Campagna, Robert	Managing Director	\$1,250.00	158.1	\$197,625.00
Bixler, Holden	Managing Director	\$975.00	97.0	\$94,575.00
Lal, Arjun	Senior Director	\$900.00	104.7	\$94,230.00
Kinealy, Paul	Senior Director	\$825.00	126.1	\$104,032.50
San Luis, Ana	Senior Director	\$750.00	131.5	\$98,625.00
Tilsner, Jeremy	Senior Director	\$750.00	109.8	\$82,350.00
Ciriello, Andrew	Director	\$800.00	137.6	\$110,080.00
Brantley, Chase	Director	\$775.00	157.9	\$122,372.50
Lucas, Emmet	Senior Associate	\$725.00	135.0	\$97,875.00
Frenkel, Adam	Senior Associate	\$700.00	200.2	\$140,140.00
Dailey, Chuck	Senior Associate	\$625.00	37.4	\$23,375.00
Wang, Gege	Senior Associate	\$450.00	229.9	\$103,455.00
Raab, Emily	Associate	\$600.00	2.2	\$1,320.00
Allison, Roger	Associate	\$575.00	194.0	\$111,550.00
Calvert, Sam	Associate	\$550.00	156.8	\$86,240.00
Wadzita, Brent	Associate	\$550.00	179.6	\$98,780.00
Colangelo, Samuel	Analyst	\$500.00	130.2	\$65,100.00
Pogorzelski, Jon	Analyst	\$425.00	168.5	\$71,612.50
Westner, Jack	Analyst	\$425.00	13.4	\$5,695.00
Rivera-Rozo, Camila	Para Professional	\$300.00	18.4	\$5,520.00
<i>Total</i>			2,488.3	\$1,714,552.49

Exhibit C

*Celsius Network, LLC, et al.,
Summary of Task by Professional
December 1, 2022 through December 31, 2022*

ASSET SALES

Assist the Debtors and advisors with various asset sales including discussions with potential buyers, attaining and submitting information for buyer diligence related to the sale, supplying supporting analysis/forecasts and the creation/support of Asset Purchase Agreements including schedules.

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Campagna, Robert	Managing Director	\$1,250	10.0	\$12,500.00
Lal, Arjun	Senior Director	\$900	2.9	\$2,610.00
Brantley, Chase	Director	\$775	6.5	\$5,037.50
Ciriello, Andrew	Director	\$800	1.8	\$1,440.00
Lucas, Emmet	Senior Associate	\$725	1.2	\$870.00
Calvert, Sam	Associate	\$550	2.9	\$1,595.00
			<hr/> 25.3 <hr/>	<hr/> \$24,052.50 <hr/>
	<i>Average Billing Rate</i>			<hr/> \$950.69 <hr/>

Exhibit C

*Celsius Network, LLC, et al.,
Summary of Task by Professional
December 1, 2022 through December 31, 2022*

AVOIDANCE ACTIONS

Assist the Debtors with evaluating and analyzing potential avoidance actions.

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Bixler, Holden	Managing Director	\$975	15.3	\$14,917.50
Kinealy, Paul	Senior Director	\$825	1.2	\$990.00
Ciriello, Andrew	Director	\$800	1.2	\$960.00
Allison, Roger	Associate	\$575	1.2	\$690.00
Calvert, Sam	Associate	\$550	1.2	\$660.00
Wadzita, Brent	Associate	\$550	1.2	\$660.00
			<u>21.3</u>	<u>\$18,877.50</u>
				<u>\$886.27</u>
		<i>Average Billing Rate</i>		

Exhibit C

*Celsius Network, LLC, et al.,
Summary of Task by Professional
December 1, 2022 through December 31, 2022*

BANKRUPTCY SUPPORT

Advise and assist the Debtors on matters concerning operating the business under Chapter 11, including training the Debtors' management on 'Rules of the Road' during Chapter 11, providing ongoing guidance to the Debtors re: Chapter 11 issues, review of court documents, reporting requirements, supporting counsel and others for Chapter 11 related items, performance of other general administrative tasks related to any Chapter 11 proceeding specific to Debtor's enterprise, accounting related items including but not limited to filing date cut-off processes, pre-petition and post-petition claims, payment processes, reporting requirements and bank related items.

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Bixler, Holden	Managing Director	\$975	29.2	\$28,470.00
Campagna, Robert	Managing Director	\$1,250	40.1	\$50,125.00
Kinealy, Paul	Senior Director	\$825	46.1	\$38,032.50
Lal, Arjun	Senior Director	\$900	27.6	\$24,840.00
Brantley, Chase	Director	\$775	8.8	\$6,820.00
Ciriello, Andrew	Director	\$800	24.7	\$19,760.00
Dailey, Chuck	Senior Associate	\$625	7.6	\$4,750.00
Frenkel, Adam	Senior Associate	\$700	3.5	\$2,450.00
Lucas, Emmet	Senior Associate	\$725	30.5	\$22,112.50
Wang, Gege	Senior Associate	\$450	2.5	\$1,125.00
Allison, Roger	Associate	\$575	30.8	\$17,710.00
Calvert, Sam	Associate	\$550	104.2	\$57,310.00
Wadzita, Brent	Associate	\$550	23.4	\$12,870.00
Colangelo, Samuel	Analyst	\$500	3.5	\$1,750.00
Pogorzelski, Jon	Analyst	\$425	0.5	\$212.50
			383.0	\$288,337.50
<i>Average Billing Rate</i>				\$752.84

Exhibit C

*Celsius Network, LLC, et al.,
Summary of Task by Professional
December 1, 2022 through December 31, 2022*

BUSINESS PLAN

Advise and assist the Debtors with the planning, development, evaluation and implementation of the Debtor's strategic, business and operating plans relating to the mining and core platforms. This includes discussions with the Debtors' management teams regarding these operating plans and various alternatives, discussions with the Debtors' and Committee advisors regarding such business plans, the coordination and preparation of the related financial projections including income statement and balance sheet projections; analytical support for all scenario discussions regarding potential options for the future of the businesses.

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Campagna, Robert	Managing Director	\$1,250	18.9	\$23,625.00
Lal, Arjun	Senior Director	\$900	30.8	\$27,720.00
Brantley, Chase	Director	\$775	20.4	\$15,810.00
Dailey, Chuck	Senior Associate	\$625	4.0	\$2,500.00
Frenkel, Adam	Senior Associate	\$700	190.1	\$133,070.00
Wadzita, Brent	Associate	\$550	3.3	\$1,815.00
			267.5	\$204,540.00
				\$764.64
	Average Billing Rate			

Exhibit C

*Celsius Network, LLC, et al.,
Summary of Task by Professional
December 1, 2022 through December 31, 2022*

CASE ADMINISTRATION

Address administrative matters related to the engagement, including the development and execution of work plans, and project management updates as requested by the Debtors. Activities include coordinating meetings, conference calls and the delivery of information, and preparing or reviewing court documents and general case management.

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Bixler, Holden	Managing Director	\$975	0.5	\$487.50
Kinealy, Paul	Senior Director	\$825	1.2	\$990.00
Allison, Roger	Associate	\$575	0.2	\$115.00
			1.9	\$1,592.50
	<i>Average Billing Rate</i>			\$838.16

Exhibit C

*Celsius Network, LLC, et al.,
Summary of Task by Professional
December 1, 2022 through December 31, 2022*

CASH FORECASTS

Advise and assist management in treasury matters including the management of liquidity, development of weekly cash forecasts, reporting on cash activity, approving and monitoring of disbursements to ensure compliance with court approved amounts, and other reporting requirements pursuant to various court orders. Also includes scenario analyses to assess the impact of various initiatives on cash flow and liquidity.

Professional	Position	Billing Rate	Sum of Hours	Sum of Fees
Campagna, Robert	Managing Director	\$1,250	21.4	\$26,750.00
Lal, Arjun	Senior Director	\$900	17.2	\$15,480.00
Brantley, Chase	Director	\$775	54.6	\$42,315.00
Ciriello, Andrew	Director	\$800	0.8	\$640.00
Frenkel, Adam	Senior Associate	\$700	0.6	\$420.00
Lucas, Emmet	Senior Associate	\$725	87.4	\$63,365.00
Colangelo, Samuel	Analyst	\$500	5.8	\$2,900.00
			187.8	\$151,870.00
Average Billing Rate				\$808.68

Exhibit C

*Celsius Network, LLC, et al.,
Summary of Task by Professional
December 1, 2022 through December 31, 2022*

CLAIMS ADMINISTRATION & OBJECTIONS

Assist the Debtors with claims planning process, review of claims filed against the Debtors, claim reconciliation, and related work including submission of related motions to the Court. Includes reviewing bar date documents, preparing claims reports, participating in claims reconciliation discussions, and providing guidance around general counsel.

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Bixler, Holden	Managing Director	\$975	20.7	\$20,182.50
Kinealy, Paul	Senior Director	\$825	13.4	\$11,055.00
Ciriello, Andrew	Director	\$800	0.2	\$160.00
Allison, Roger	Associate	\$575	97.2	\$55,890.00
Wadzita, Brent	Associate	\$550	3.5	\$1,925.00
Pogorzelski, Jon	Analyst	\$425	153.0	\$65,025.00
Westner, Jack	Analyst	\$425	13.4	\$5,695.00
			301.4	\$159,932.50
	<i>Average Billing Rate</i>			\$530.63

Exhibit C

*Celsius Network, LLC, et al.,
Summary of Task by Professional
December 1, 2022 through December 31, 2022*

COMMUNICATION

Assist the Debtors with communication planning and outreach to stakeholders, development of communication documents and talking points, and management of the call center.

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Bixler, Holden	Managing Director	\$975	2.9	\$2,827.50
			2.9	\$2,827.50
			<i>Average Billing Rate</i>	\$975.00

Exhibit C

*Celsius Network, LLC, et al.,
Summary of Task by Professional
December 1, 2022 through December 31, 2022*

CONTRACTS

Review executory contracts and leases and perform cost/benefit evaluations with respect to the affirmation or rejection of each.

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Bixler, Holden	Managing Director	\$975	1.8	\$1,755.00
Kinealy, Paul	Senior Director	\$825	8.3	\$6,847.50
Brantley, Chase	Director	\$775	0.4	\$310.00
Allison, Roger	Associate	\$575	5.2	\$2,990.00
Raab, Emily	Associate	\$600	1.6	\$960.00
			17.3	\$12,862.50
<i>Average Billing Rate</i>				\$743.50

Exhibit C

*Celsius Network, LLC, et al.,
Summary of Task by Professional
December 1, 2022 through December 31, 2022*

COST REDUCTION INITIATIVES	Assist the Debtors with cost reduction and business “right-sizing” initiatives, including assistance with analysis regarding reductions in force, reductions in vendor spend, and management of hosting and power expenses.
-----------------------------------	---

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Ciriello, Andrew	Director	\$800	0.6	\$480.00
			0.6	\$480.00
				\$800.00

Exhibit C

*Celsius Network, LLC, et al.,
Summary of Task by Professional
December 1, 2022 through December 31, 2022*

COURT HEARINGS

Prepare for and attend the Court hearings.

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Campagna, Robert	Managing Director	\$1,250	7.0	\$8,750.00
			7.0	\$8,750.00
				\$1,250.00

Exhibit C

*Celsius Network, LLC, et al.,
Summary of Task by Professional
December 1, 2022 through December 31, 2022*

DATA MANAGEMENT

Assist the Debtors on matters concerning the Debtors' historical and current data systems, analytics, and data preservation. Includes data analysis in support of the Debtors' reports, querying the Debtors' data sets, and reconciling data from various sources.

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Bixler, Holden	Managing Director	\$975	0.4	\$390.00
Campagna, Robert	Managing Director	\$1,250	4.0	\$5,000.00
Lal, Arjun	Senior Director	\$900	0.8	\$720.00
San Luis, Ana	Senior Director	\$750	109.3	\$81,975.00
Tilsner, Jeremy	Senior Director	\$750	71.4	\$53,550.00
Ciriello, Andrew	Director	\$800	0.2	\$160.00
Wang, Gege	Senior Associate	\$450	199.2	\$89,640.00
			385.3	\$231,435.00
				\$600.66
		Average Billing Rate		

Exhibit C

*Celsius Network, LLC, et al.,
Summary of Task by Professional
December 1, 2022 through December 31, 2022*

DUE DILIGENCE

Review and address inquiries from Creditors and various other third parties including the Unsecured Creditors Committee and its advisors, advisors to the various ad hoc groups, the Examiner and her advisors, and other pro se creditors. Activities include but are not limited to reviewing diligence lists, creating and updating diligence trackers, attending phone calls and meetings with such diligence parties, coordinating meetings between the diligence parties and the Debtors' employees, maintaining the data rooms to facilitate the sharing of information, reviewing information being shared with the diligence parties, and preparing various analyses, schedules and data summaries in response to such

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Bixler, Holden	Managing Director	\$975	7.9	\$7,702.50
Campagna, Robert	Managing Director	\$1,250	10.4	\$13,000.00
Kinealy, Paul	Senior Director	\$825	23.6	\$19,470.00
Lal, Arjun	Senior Director	\$900	1.6	\$1,440.00
Tilsner, Jeremy	Senior Director	\$750	2.3	\$1,725.00
Brantley, Chase	Director	\$775	33.6	\$26,040.00
Ciriello, Andrew	Director	\$800	75.9	\$60,720.00
Dailey, Chuck	Senior Associate	\$625	0.9	\$562.50
Lucas, Emmet	Senior Associate	\$725	0.9	\$652.50
Wang, Gege	Senior Associate	\$450	0.4	\$180.00
Allison, Roger	Associate	\$575	22.5	\$12,937.50
Calvert, Sam	Associate	\$550	8.0	\$4,400.00
Wadzita, Brent	Associate	\$550	29.0	\$15,950.00
Colangelo, Samuel	Analyst	\$500	40.5	\$20,250.00
Pogorzelski, Jon	Analyst	\$425	0.8	\$340.00
			258.3	\$185,370.00
<i>Average Billing Rate</i>				\$717.65

Exhibit C

*Celsius Network, LLC, et al.,
Summary of Task by Professional
December 1, 2022 through December 31, 2022*

FEE APP

Prepare the monthly fee statements and interim fee applications in accordance with Court guidelines.

Professional	Position	Billing Rate	Sum of Hours	Sum of Fees
Campagna, Robert	Managing Director	\$1,250	1.3	\$1,625.00
Lal, Arjun	Senior Director	\$900	0.9	\$810.00
Lucas, Emmet	Senior Associate	\$725	1.7	\$1,232.50
Calvert, Sam	Associate	\$550	11.2	\$6,160.00
Rivera-Rozo, Camila	Para Professional	\$300	18.4	\$5,520.00
			33.5	\$15,347.50
				\$458.13

Exhibit C

*Celsius Network, LLC, et al.,
Summary of Task by Professional
December 1, 2022 through December 31, 2022*

LITIGATION

Advise and assist management and/or the Debtors advisors in litigation matters.

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Campagna, Robert	Managing Director	\$1,250	0.6	\$750.00
Ciriello, Andrew	Director	\$800	0.6	\$480.00
Calvert, Sam	Associate	\$550	0.6	\$330.00
			<u>1.8</u>	<u>\$1,560.00</u>
	<i>Average Billing Rate</i>			<u>\$866.67</u>

Exhibit C

*Celsius Network, LLC, et al.,
Summary of Task by Professional
December 1, 2022 through December 31, 2022*

MEETINGS

Participate in meetings with Debtors' management, counsel, independent committee of the Board of Directors and/or advisors to present findings or discuss various matters related to the filing or operating the business.

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Bixler, Holden	Managing Director	\$975	5.2	\$5,070.00
Campagna, Robert	Managing Director	\$1,250	18.3	\$22,875.00
Kinealy, Paul	Senior Director	\$825	5.8	\$4,785.00
Lal, Arjun	Senior Director	\$900	5.5	\$4,950.00
San Luis, Ana	Senior Director	\$750	22.2	\$16,650.00
Tilsner, Jeremy	Senior Director	\$750	36.1	\$27,075.00
Brantley, Chase	Director	\$775	14.9	\$11,547.50
Ciriello, Andrew	Director	\$800	6.9	\$5,520.00
Dailey, Chuck	Senior Associate	\$625	0.5	\$312.50
Frenkel, Adam	Senior Associate	\$700	4.0	\$2,800.00
Lucas, Emmet	Senior Associate	\$725	4.5	\$3,262.50
Wang, Gege	Senior Associate	\$450	27.8	\$12,510.00
Allison, Roger	Associate	\$575	4.5	\$2,587.50
Calvert, Sam	Associate	\$550	6.1	\$3,355.00
Wadzita, Brent	Associate	\$550	5.0	\$2,750.00
Colangelo, Samuel	Analyst	\$500	3.8	\$1,900.00
			171.1	\$127,950.00
<i>Average Billing Rate</i>				\$747.81

Exhibit C

*Celsius Network, LLC, et al.,
Summary of Task by Professional
December 1, 2022 through December 31, 2022*

**MONTHLY OPERATING
REPORT/UST REPORT**

Assist the Debtors with the preparation of the Initial Debtor Interview requirements, Initial Operating Report, Monthly Operating Report, Form 426 and other related matters for the US Trustee.

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Ciriello, Andrew	Director	\$800	2.7	\$2,160.00
Lucas, Emmet	Senior Associate	\$725	7.8	\$5,655.00
Calvert, Sam	Associate	\$550	22.6	\$12,430.00
Raab, Emily	Associate	\$600	0.6	\$360.00
Wadzita, Brent	Associate	\$550	4.2	\$2,310.00
Pogorzelski, Jon	Analyst	\$425	5.8	\$2,465.00
			<u>43.7</u>	<u>\$25,380.00</u>
				<u>\$580.78</u>
	<i>Average Billing Rate</i>			

Exhibit C

*Celsius Network, LLC, et al.,
Summary of Task by Professional
December 1, 2022 through December 31, 2022*

MOTIONS/ORDERS

Complete analyses and assist the Debtors on various motions filed and on entry of Orders to implement required reporting and other activities contemplated thereby.

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Bixler, Holden	Managing Director	\$975	3.9	\$3,802.50
Campagna, Robert	Managing Director	\$1,250	20.3	\$25,375.00
Lal, Arjun	Senior Director	\$900	1.0	\$900.00
Ciriello, Andrew	Director	\$800	21.7	\$17,360.00
Lucas, Emmet	Senior Associate	\$725	1.0	\$725.00
Allison, Roger	Associate	\$575	22.7	\$13,052.50
Wadzita, Brent	Associate	\$550	12.9	\$7,095.00
Colangelo, Samuel	Analyst	\$500	42.2	\$21,100.00
			<u>125.7</u>	<u>\$89,410.00</u>
				<u>\$711.30</u>
		<i>Average Billing Rate</i>		

Exhibit C

*Celsius Network, LLC, et al.,
Summary of Task by Professional
December 1, 2022 through December 31, 2022*

PLAN / DISCLOSURE STATEMENT

Assist the Debtors and advisors with various analyses and assessment of the components relating to a plan of reorganization.

Professional	Position	Billing Rate	Sum of Hours	Sum of Fees
Campagna, Robert	Managing Director	\$1,250	4.6	\$5,750.00
Lal, Arjun	Senior Director	\$900	16.4	\$14,760.00
Brantley, Chase	Director	\$775	1.4	\$1,085.00
Dailey, Chuck	Senior Associate	\$625	24.4	\$15,250.00
Frenkel, Adam	Senior Associate	\$700	2.0	\$1,400.00
			48.8	\$38,245.00
Average Billing Rate				\$783.71

Exhibit C

*Celsius Network, LLC, et al.,
Summary of Task by Professional
December 1, 2022 through December 31, 2022*

STATEMENTS/SCHEDULES Assist the Debtors with the creation and filing of Statements and Schedules with background information and other related matters.

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Bixler, Holden	Managing Director	\$975	9.2	\$8,970.00
Campagna, Robert	Managing Director	\$1,250	1.2	\$1,500.00
Kinealy, Paul	Senior Director	\$825	26.5	\$21,862.50
Allison, Roger	Associate	\$575	9.7	\$5,577.50
Wadzita, Brent	Associate	\$550	97.1	\$53,405.00
Pogorzelski, Jon	Analyst	\$425	8.4	\$3,570.00
			152.1	\$94,885.00
				\$623.83

Average Billing Rate

Exhibit C

*Celsius Network, LLC, et al.,
Summary of Task by Professional
December 1, 2022 through December 31, 2022*

VENDOR MANAGEMENT

Assist the Debtors with vendor management including analyzing financial impact of supplier agreements, tracking supplier contraction and pre-petition payment activity, and attending supplier meetings to review and discuss supplier financial status. Assist the Debtors with all vendor related items including, but not limited to, vendor strategy, negotiation, settlements, stipulations, critical vendors agreements, and advise the Debtors on general accounts payable questions.

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Brantley, Chase	Director	\$775	17.3	\$13,407.50
Ciriello, Andrew	Director	\$800	0.3	\$240.00
Colangelo, Samuel	Analyst	\$500	34.4	\$17,200.00
			52.0	\$30,847.50
				\$593.22

Exhibit D

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
December 1, 2022 through December 31, 2022***

ASSET SALES

Professional	Date	Hours	Activity
Brantley, Chase	12/1/2022	1.1	Respond to questions from potential bidders re: location of certain rigs in the model, proprietary sites and substation details.
Brantley, Chase	12/1/2022	0.5	Participate in call with Centerview and potential mining bidder to discuss the mining business.
Brantley, Chase	12/6/2022	0.7	Analyze initial mining bid summary provided by Centerview.
Brantley, Chase	12/7/2022	0.5	Participate in call with P. Holert (Celsius) and Centerview to discussing mining sale process.
Calvert, Sam	12/8/2022	1.3	Creating debt schedule related to Celsius mining sales process.
Calvert, Sam	12/8/2022	0.2	Updates to debt schedule related to Celsius mining sales process.
Calvert, Sam	12/8/2022	0.3	Review of potential bidder's debt related to sales process.
Campagna, Robert	12/9/2022	0.7	Prepare diligence request regarding bidder platform inquiry.
Campagna, Robert	12/9/2022	0.8	Review of GK8 APA to understand impact of paid time off obligations and potential rollovers.
Campagna, Robert	12/11/2022	1.1	Call with prospective buyer, R. Kwasteniet, C. Koenig, J. Norman (K&E), M. Puntus, R. Kielty, B. Beasley (CVP) and A. Ciriello, A. Lal (A&M) to discuss potential bid mechanics and claims treatment
Ciriello, Andrew	12/11/2022	1.0	Participate in call with prospective buyer, R. Kwasteniet, C. Koenig, J. Norman (K&E), M. Puntus, R. Kielty, B. Beasley (CVP) and R. Campagna, A. Lal (A&M) to discuss potential bid mechanics and claims treatment
Lal, Arjun	12/11/2022	1.1	Call with prospective buyer, R. Kwasteniet, C. Koenig, J. Norman (K&E), M. Puntus, R. Kielty, B. Beasley (CVP) and R. Campagna, A. Ciriello (A&M) to discuss potential bid mechanics and claims treatment
Lal, Arjun	12/11/2022	0.4	Review of bid ahead of call with prospective buyer.
Calvert, Sam	12/12/2022	0.2	Call with C. Brantley (A&M) re: updates to a mining financial model.
Campagna, Robert	12/12/2022	1.4	Analysis of retail loan portfolio to address specifics relating to different bid / POR treatments.
Brantley, Chase	12/13/2022	0.4	Correspond with the mining team re: potential rig sales and historical pricing.
Brantley, Chase	12/13/2022	0.6	Call with J. Fan (Celsius) to discuss certain questions from bidders re: October financials.
Campagna, Robert	12/14/2022	0.7	Call related to GK8 Sale Order with K&E (D. Latona), Centerview, W&C, and PWP.
Calvert, Sam	12/15/2022	0.9	Updates to financials and debt schedules related to Celsius mining sales process.
Lucas, Emmet	12/15/2022	0.9	Prepare contingency schedule for payable amounts at GK8 with potential APA offsets.
Lucas, Emmet	12/15/2022	0.3	Correspond with A. Lal (A&M), M3 regarding GK8 payments impacting APA.

Exhibit D

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
December 1, 2022 through December 31, 2022***

ASSET SALES

Professional	Date	Hours	Activity
Campagna, Robert	12/20/2022	0.4	Review and provide comments on bidder response materials.
Campagna, Robert	12/20/2022	0.6	Call with UCC (G. Pesce, A. Colodny), Centerview (R. Kielty) and K&E to discuss bid response.
Brantley, Chase	12/22/2022	1.5	Partial participation in call with potential buyer, CVP, K&E, W&C, R. Campagna, A. Lal, A. Ciriello (A&M) to discuss proposed transaction structure.
Campagna, Robert	12/22/2022	1.9	Partial participation in call with potential buyer, CVP, K&E, W&C, A. Ciriello, A. Lal, C. Brantley (A&M) to discuss proposed transaction structure.
Ciriello, Andrew	12/22/2022	0.8	Partial participation in call with potential buyer, CVP, K&E, W&C, R. Campagna, A. Lal, C. Brantley (A&M) to discuss proposed transaction structure.
Lal, Arjun	12/22/2022	0.6	Prepare for call with potential bidder re: proposed structure
Lal, Arjun	12/22/2022	0.8	Partial participation in call with potential buyer, CVP, K&E, W&C, R. Campagna, C. Brantley, A. Ciriello (A&M) to discuss proposed transaction structure.
Brantley, Chase	12/24/2022	0.2	Respond to questions from Centerview re: rigs at the Core sites.
Campagna, Robert	12/27/2022	1.5	Diligence call with bidder and K&E, Centerview, PWP, and W&C.
Brantley, Chase	12/29/2022	1.0	Participate in diligence call with bidder and K&E, Centerview, PWP, W&C and R. Campagna (A&M).
Campagna, Robert	12/29/2022	0.9	Participate in diligence call with bidder and K&E, Centerview, PWP, W&C and C. Brantley (A&M).
Subtotal		25.3	

AVOIDANCE ACTIONS

Professional	Date	Hours	Activity
Allison, Roger	12/8/2022	0.3	Call with H. Bixler, S. Calvert, P. Kinealy, B. Wadzita and A. Ciriello (all A&M) re: GK8 preference / avoidance claims.
Allison, Roger	12/8/2022	0.3	Call with K&E team, H. Bixler, P. Kinealy, S. Calvert, B. Wadzita and A. Ciriello (all A&M) re: GK8 preference / avoidance claims.
Bixler, Holden	12/8/2022	0.3	Call with A. Ciriello, S. Calvert, R. Allison, B. Wadzita and P. Kinealy (all A&M) re: GK8 preference / avoidance claims.
Bixler, Holden	12/8/2022	0.2	Participation in call with K&E team, S. Calvert, P. Kinealy, R. Allison, B. Wadzita and A. Ciriello (all A&M) re: GK8 preference / avoidance claims.
Calvert, Sam	12/8/2022	0.3	Call with K&E team, H. Bixler, P. Kinealy, R. Allison, B. Wadzita and A. Ciriello (all A&M) re: GK8 preference / avoidance claims.
Calvert, Sam	12/8/2022	0.3	Call with H. Bixler, P. Kinealy, R. Allison, B. Wadzita and A. Ciriello (all A&M) re: GK8 preference / avoidance claims.
Ciriello, Andrew	12/8/2022	0.3	Call with H. Bixler, S. Calvert, R. Allison, B. Wadzita and P. Kinealy (all A&M) re: GK8 preference / avoidance claims.

Exhibit D

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
December 1, 2022 through December 31, 2022***

AVOIDANCE ACTIONS

Professional	Date	Hours	Activity
Ciriello, Andrew	12/8/2022	0.3	Call with K&E team, H. Bixler, P. Kinealy, R. Allison, B. Wadzita and S. Calvert (all A&M) re: GK8 preference / avoidance claims.
Kinealy, Paul	12/8/2022	0.3	Call with H. Bixler, S. Calvert, R. Allison, B. Wadzita and A. Ciriello (all A&M) re: GK8 preference / avoidance claims.
Kinealy, Paul	12/8/2022	0.3	Call with K&E team, H. Bixler, S. Calvert, R. Allison, B. Wadzita and A. Ciriello (all A&M) re: GK8 preference / avoidance claims.
Wadzita, Brent	12/8/2022	0.3	Call with K&E team, H. Bixler, P. Kinealy, R. Allison, S. Calvert and A. Ciriello (all A&M) re: GK8 preference / avoidance claims.
Wadzita, Brent	12/8/2022	0.3	Call with H. Bixler, P. Kinealy, R. Allison, S. Calvert and A. Ciriello (all A&M) re: GK8 preference / avoidance claims.
Allison, Roger	12/9/2022	0.3	Call with K&E team, P. Kinealy, H. Bixler, B. Wadzita, R. Allison, S. Calvert and A. Ciriello (all A&M) re: avoidance claims.
Allison, Roger	12/9/2022	0.3	Call with P. Kinealy, H. Bixler, B. Wadzita, R. Allison, S. Calvert and A. Ciriello (all A&M) re: avoidance claims.
Bixler, Holden	12/9/2022	0.9	Confer with team re: preference analysis.
Bixler, Holden	12/9/2022	1.1	Review and circulate precedent preference analysis materials.
Calvert, Sam	12/9/2022	0.3	Call with P. Kinealy, H. Bixler, B. Wadzita, R. Allison and A. Ciriello (all A&M) re: avoidance claims.
Calvert, Sam	12/9/2022	0.3	Call with K&E team, P. Kinealy, H. Bixler, B. Wadzita, R. Allison and A. Ciriello (all A&M) re: avoidance claims.
Ciriello, Andrew	12/9/2022	0.3	Call with D. Latona, S. Briefel, L. Wasserman, J. Ryan (K&E) and H. Bixler, P. Kinealy, R. Allison, B. Wadzita and S. Calvert (A&M) to discuss preference actions related to GK8 sale
Ciriello, Andrew	12/9/2022	0.3	Call with H. Bixler, P. Kinealy, R. Allison, B. Wadzita and S. Calvert (A&M) to discuss preference actions related to GK8 sale
Kinealy, Paul	12/9/2022	0.3	Call with S. Calvert, H. Bixler, B. Wadzita, R. Allison and A. Ciriello (all A&M) re: avoidance claims.
Kinealy, Paul	12/9/2022	0.3	Call with K&E team, S. Calvert, H. Bixler, B. Wadzita, R. Allison and A. Ciriello (all A&M) re: avoidance claims.
Wadzita, Brent	12/9/2022	0.3	Call with K&E team, P. Kinealy, H. Bixler, B. Wadzita, R. Allison, S. Calvert and A. Ciriello (all A&M) re: avoidance claims.
Wadzita, Brent	12/9/2022	0.3	Call with P. Kinealy, H. Bixler, B. Wadzita, R. Allison, S. Calvert and A. Ciriello (all A&M) re: avoidance claims.
Bixler, Holden	12/10/2022	1.4	Review and provide comments to draft declaration re: avoidance actions.
Bixler, Holden	12/10/2022	0.4	Correspond with team re: avoidance action research.
Bixler, Holden	12/11/2022	0.8	Review revised draft declaration.
Bixler, Holden	12/11/2022	1.5	Review draft preference analysis and provide comments to same.
Bixler, Holden	12/11/2022	1.4	Review and provide comments to redline of declaration provided by K&E.

Exhibit D

*Celsius Network, LLC, et al.,
Time Detail of Task by Professional
December 1, 2022 through December 31, 2022*

AVOIDANCE ACTIONS

Professional	Date	Hours	Activity
Bixler, Holden	12/11/2022	1.1	Review and revise avoidance action executive summary.
Bixler, Holden	12/11/2022	0.9	Correspond with K&E team re: avoidance action declaration and analysis.
Bixler, Holden	12/11/2022	0.7	Various conferences with A&M team re: avoidance action analysis.
Bixler, Holden	12/11/2022	0.4	Review data re: vendor stratification for avoidance analysis.
Bixler, Holden	12/11/2022	0.6	Correspond with A&M team re: avoidance action declaration.
Bixler, Holden	12/12/2022	0.9	Correspond with A&M team re: various comments to declaration.
Bixler, Holden	12/12/2022	1.2	Revise draft declaration and provide comments to A&M team.
Bixler, Holden	12/12/2022	0.7	Correspond with K&E team re: comments to draft declaration.
Bixler, Holden	12/12/2022	0.8	Review various revised versions of declaration forwarded by K&E.
Subtotal		21.3	

BANKRUPTCY SUPPORT

Professional	Date	Hours	Activity
Allison, Roger	12/1/2022	1.3	Perform quality control procedures on Schedule A re: second supplemental declaration.
Bixler, Holden	12/1/2022	0.8	Review fee examiner memorandum and interim compensation procedures.
Bixler, Holden	12/1/2022	0.8	Confer and correspond with A&M team re: Voyager declaration
Bixler, Holden	12/1/2022	0.9	Review questions forwarded by CPO.
Bixler, Holden	12/1/2022	0.9	Review draft Voyager declaration.
Bixler, Holden	12/1/2022	1.1	Review updated employee transaction analysis.
Calvert, Sam	12/1/2022	0.6	Review of intercompany presentation with B. Campagna (A&M) and A. Lal (A&M).
Calvert, Sam	12/1/2022	0.8	Updates to GK8 filing requests following deferral of the filing.
Calvert, Sam	12/1/2022	0.2	Prep for call with A. Ciriello (A&M) regarding intercompany transactions custody reconciliation analysis
Calvert, Sam	12/1/2022	0.2	Review of internal edits on intercompany presentation.
Calvert, Sam	12/1/2022	0.5	Preparation for call with G. Wang (A&M) re: deposits and withdrawal data.

Exhibit D

*Celsius Network, LLC, et al.,
Time Detail of Task by Professional
December 1, 2022 through December 31, 2022*

BANKRUPTCY SUPPORT

Professional	Date	Hours	Activity
Calvert, Sam	12/1/2022	1.2	Call with G. Wang (A&M) re: deposits and withdrawal data for intercompany accounting analyses.
Calvert, Sam	12/1/2022	1.2	Updates to intercompany presentation following internal A&M call.
Calvert, Sam	12/1/2022	1.2	Call with A. Ciriello (A&M) re: intercompany presentation and related analyses.
Calvert, Sam	12/1/2022	0.3	Correspondence with A. Seetharaman (Celsius) re: intercompany analyses.
Campagna, Robert	12/1/2022	0.4	Follow up call with S. Calvert and A. Lal (both A&M) to discuss updates to Interco presentation.
Ciriello, Andrew	12/1/2022	1.2	Call with S. Calvert (A&M) regarding intercompany transactions custody reconciliation analysis
Dailey, Chuck	12/1/2022	1.0	Email correspondence with Celsius team regarding other crypto exchanges loans
Dailey, Chuck	12/1/2022	0.8	Update retail loans analysis for review comments and additional analysis
Kinealy, Paul	12/1/2022	0.3	Research noticing inquiry from L. Workman (Celsius).
Kinealy, Paul	12/1/2022	0.6	Analyze supplemental Fireblocks transactional data and advise B. Wadzita (A&M) re: same.
Lal, Arjun	12/1/2022	1.0	Review and analyze retail loans data
Lal, Arjun	12/1/2022	1.6	Analyze potential exposure to other crypto exchanges
Lal, Arjun	12/1/2022	0.4	Review of intercompany presentation with B. Campagna (A&M) and A. Lal (A&M).
Lucas, Emmet	12/1/2022	0.4	Review historical transaction data at GK8 per request of K&E to determine insurance premiums paid.
Lucas, Emmet	12/1/2022	0.4	Review calculations for cap tracking purposes, amounts to be included in omnibus motion for GK8.
Lucas, Emmet	12/1/2022	0.2	Correspond with L. Wasserman (K&E) regarding caps in relief for GK8.
Wang, Gege	12/1/2022	1.2	Call with S. Calvert (A&M) re: deposits and withdrawal data for intercompany accounting analyses.
Allison, Roger	12/2/2022	1.1	Draft schedule of new parties in interest for distribution to counsel
Bixler, Holden	12/2/2022	1.4	Review and provide comments to employee coin transaction data.
Calvert, Sam	12/2/2022	0.1	Responses to K&E re: GK8 filing.
Calvert, Sam	12/2/2022	0.1	Correspondence with A. Seetharaman (Celsius) re: updated intercompany diagrams.
Calvert, Sam	12/2/2022	0.3	Correspondence internally re: updated intercompany presentation.

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
December 1, 2022 through December 31, 2022***

BANKRUPTCY SUPPORT

Professional	Date	Hours	Activity
Calvert, Sam	12/2/2022	1.3	Updating intercompany analysis.
Calvert, Sam	12/2/2022	0.9	Updates to interco analyses re: analysis of payables between UK and a lending entity.
Calvert, Sam	12/2/2022	0.7	Calls with A. Seetharaman (Celsius) re: intercompany analyses.
Calvert, Sam	12/2/2022	0.4	Updating GK8 filing figures in response to questions from K&E.
Campagna, Robert	12/2/2022	0.6	Analysis of retail loan portfolio at request of UCC.
Campagna, Robert	12/2/2022	1.2	Correspondence with K&E related to employee withdrawals.
Campagna, Robert	12/2/2022	0.6	Analysis related to intercompany transaction and novation.
Campagna, Robert	12/2/2022	0.3	Call with A. Ciriello (A&M) regarding withdrawal analysis related to all employees.
Ciriello, Andrew	12/2/2022	0.3	Call with R. Campagna (A&M) regarding withdrawal analysis related to all employees.
Kinealy, Paul	12/2/2022	0.8	Analyze supplemental Fireblocks transactional data.
Kinealy, Paul	12/2/2022	2.1	Analyze supplemental data for GK8 filing and related documents.
Lal, Arjun	12/2/2022	0.9	Correspond and confer with CV and UCC re: NewCo meeting for next week
Lal, Arjun	12/2/2022	2.4	Review and analyze retail loans data
Lal, Arjun	12/2/2022	1.7	Review first draft of gk8 FDD
Lucas, Emmet	12/2/2022	0.6	Review exhibits to GK8 first day declaration and financial inputs.
Lucas, Emmet	12/2/2022	0.8	Prepare monthly advisor accrual schedule for A. Seetharaman (CEL) for accounting purposes.
Lucas, Emmet	12/2/2022	0.2	Review updated GK8 filing figures to K&E questions prepared by S. Calvert (A&M).
Wadzita, Brent	12/2/2022	2.3	Prepare analysis re: coins transactions to outlay process, roadblocks, and scope of work.
Bixler, Holden	12/3/2022	0.3	Review interested party update.
Bixler, Holden	12/3/2022	0.9	Review draft GK8 petitions.
Calvert, Sam	12/3/2022	0.1	Call with P. Kinealy (A&M) re: cure schedule updates.
Calvert, Sam	12/3/2022	1.6	Updating GK8 cure schedule and FDM's.

Exhibit D

*Celsius Network, LLC, et al.,
Time Detail of Task by Professional
December 1, 2022 through December 31, 2022*

BANKRUPTCY SUPPORT

Professional	Date	Hours	Activity
Campagna, Robert	12/3/2022	1.8	Ongoing analysis of employee matters and account level withdrawal data.
Kinealy, Paul	12/3/2022	0.4	Analyze updated insurance data and review same with K&E.
Kinealy, Paul	12/3/2022	0.1	Call with S. Calvert (A&M) re: cure schedule updates.
Bixler, Holden	12/4/2022	0.6	Correspond with G. Hensley (K&E) and A&M team re: coin data request.
Bixler, Holden	12/4/2022	0.7	Review scheduled coin report per K&E request.
Bixler, Holden	12/4/2022	0.4	Review employee transaction summary.
Bixler, Holden	12/4/2022	0.4	Review and provide comments to employee transaction disclosures.
Campagna, Robert	12/4/2022	1.9	Ongoing analysis of employee matters and account level withdrawal data.
Ciriello, Andrew	12/4/2022	0.4	Revise analysis of asset / liability surpluses / deficits by coin type based on comments from counsel
Ciriello, Andrew	12/4/2022	0.9	Calls with G. Hensley (K&E) regarding analysis of assets available to satisfy scheduled liabilities
Ciriello, Andrew	12/4/2022	0.3	Analyze asset / liability surpluses / deficits by coin type
Ciriello, Andrew	12/4/2022	0.2	Call with G. Hensley (K&E) regarding assets and liabilities surpluses / deficits by coin type
Kinealy, Paul	12/4/2022	0.8	Analyze updated financial and related data for GK8 filing.
Lal, Arjun	12/4/2022	0.9	Correspond with K&E and CVP re: NewCo plan, gk8 sale items, and gk8 bankruptcy prep items
Lal, Arjun	12/4/2022	1.1	Review gk8 FDD
Lucas, Emmet	12/4/2022	0.3	Prepare agenda of pre-filing action items for meeting with N. Schleifer (GK8).
Lucas, Emmet	12/4/2022	0.3	Correspond with L. Wasserman (K&E) regarding updates to GK8 cash management motion.
Allison, Roger	12/5/2022	1.4	Update GK8 Top 20 creditor exhibit re: notice information and balance refresh
Allison, Roger	12/5/2022	1.8	Research notice information re: GK8 top 20 unsecured creditor list
Allison, Roger	12/5/2022	0.7	Perform quality control procedures on GK8 top 20 unsecured creditor exhibit re: accuracy and presentation
Brantley, Chase	12/5/2022	0.3	Analyze pre-petition employee expense reimbursement analysis.
Calvert, Sam	12/5/2022	0.4	Call with G. Wang (A&M) re: updates to intercompany analyses.

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
December 1, 2022 through December 31, 2022***

BANKRUPTCY SUPPORT

Professional	Date	Hours	Activity
Calvert, Sam	12/5/2022	0.1	Call with E. Lucas (A&M) re: responses to K&E questions on FDM draft.
Calvert, Sam	12/5/2022	0.6	Revisions to AP amounts outstanding and correspondence with GK8 re: same.
Calvert, Sam	12/5/2022	0.8	Call with E. Lucas (A&M) re: updates to FDMs related motions ahead of GK8 filing.
Calvert, Sam	12/5/2022	0.9	Compilation of outstanding items per K&E comments on FDMs.
Calvert, Sam	12/5/2022	0.9	Updating employee amounts unpaid for GK8 filing.
Calvert, Sam	12/5/2022	1.1	Review of intercompany data output for withdrawals analysis.
Calvert, Sam	12/5/2022	2.2	Updating FDM for GK8's filing.
Calvert, Sam	12/5/2022	0.2	Review of latest K&E draft of GK8 FDMs.
Calvert, Sam	12/5/2022	0.9	Review of coin balance data as provided by transaction level build for intercompany accounting reconciliations.
Campagna, Robert	12/5/2022	0.2	Send coordination memo related to employee matters to K&E.
Campagna, Robert	12/5/2022	0.6	Analysis of unpaid / outstanding professional fees case to date.
Ciriello, Andrew	12/5/2022	0.2	Distribute trading activity analysis and corresponding description to K&E team
Frenkel, Adam	12/5/2022	1.0	Attend virtual CEL hearing on the sale of stablecoin
Frenkel, Adam	12/5/2022	1.5	Update to newco business model to reflect the inclusion new products re: business plan
Kinealy, Paul	12/5/2022	0.3	Call with J. Tilsner, G. Wang and H. Bixler (all A&M) re: Fireblocks data review.
Kinealy, Paul	12/5/2022	0.6	Analyze updated wallet and Fireblocks data.
Kinealy, Paul	12/5/2022	1.8	Analyze updated GK8 data in advance of filing.
Kinealy, Paul	12/5/2022	1.1	Review and revise GK8 filing documents for K&E.
Lal, Arjun	12/5/2022	0.6	Review and comment on responses to UST questions.
Lal, Arjun	12/5/2022	0.7	Review and comment on materials related to Celsius institutional loan book.
Lal, Arjun	12/5/2022	2.1	Review of FDD, cash management and omnibus me too motion for GK8.
Lal, Arjun	12/5/2022	0.4	Review and comment on rules of the road presentation for GK8 filing.

Exhibit D

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
December 1, 2022 through December 31, 2022***

BANKRUPTCY SUPPORT

Professional	Date	Hours	Activity
Lucas, Emmet	12/5/2022	0.1	Call with S. Calvert (A&M) re: responses to K&E questions on FDM draft.
Lucas, Emmet	12/5/2022	0.8	Call with S. Calvert (A&M) re: updates to FDMs related motions ahead of GK8 filing.
Lucas, Emmet	12/5/2022	0.7	Reconcile GK8 cash management motion updates to language, inputs provided.
Lucas, Emmet	12/5/2022	0.3	Prepare responses for A. Lal (A&M) to preview ahead of responding to inquiries from US Trustee re: GK8.
Wadzita, Brent	12/5/2022	1.1	Review and prepare data requests re: supplemental document requests from US examiner advisors.
Wadzita, Brent	12/5/2022	0.6	Participate in call with B. Wadzita and G. Wang to discuss coin transaction movements and process.
Wadzita, Brent	12/5/2022	1.8	Investigate and prepare responses to questions re: CURES exhibit.
Wang, Gege	12/5/2022	0.4	Call with S. Calvert (A&M) re: updates to intercompany analyses.
Allison, Roger	12/6/2022	0.3	Correspondence with P. Kinealy, S. Calvert and R. Allison (both A&M) re: K&E questions and related analyses.
Allison, Roger	12/6/2022	0.5	Call with N. Schleifer (GK8), A. Lal, P. Kinealy, E. Lucas, S. Calvert and R. Allison (all A&M) re: updates to GK8 petition documents.
Brantley, Chase	12/6/2022	0.5	Participate in call with T. Scheffer (K&E) and J. Golding (Celsius) re: Mawson.
Calvert, Sam	12/6/2022	0.1	Calls with E. Lucas (A&M) re: GK8 updates.
Calvert, Sam	12/6/2022	0.2	Call with L. Wasserman (K&E) re: UCC questions to headcount data for GK8.
Calvert, Sam	12/6/2022	0.3	Correspondence with P. Kinealy and R. Allison (both A&M) re: K&E questions and related analyses.
Calvert, Sam	12/6/2022	0.8	Review of intercompany data output for withdrawals analysis.
Calvert, Sam	12/6/2022	0.5	Call with N. Schleifer (GK8), A. Lal, P. Kinealy, E. Lucas and R. Allison (all A&M) re: updates to GK8 petition documents.
Calvert, Sam	12/6/2022	1.6	Revisions to net withdrawal analysis.
Calvert, Sam	12/6/2022	1.4	Review of latest drafts as preparation for call with GK8 re: petition documents.
Calvert, Sam	12/6/2022	0.9	Correspondence on and updates to GK8 cure schedule and motions.
Calvert, Sam	12/6/2022	0.6	Update of share ready version of support file for GK8 filing.
Calvert, Sam	12/6/2022	0.6	Review of intercompany data output for withdrawals interco analysis.
Calvert, Sam	12/6/2022	2.4	Updates to GK8 FDM and FDD motions.

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
December 1, 2022 through December 31, 2022***

BANKRUPTCY SUPPORT

Professional	Date	Hours	Activity
Campagna, Robert	12/6/2022	1.5	Analysis / review of intercompany transactions and novation.
Campagna, Robert	12/6/2022	0.8	Analysis of retail loan portfolio by geography at request of K&E.
Ciriello, Andrew	12/6/2022	0.3	Review transactions identified by counsel for investigation and respond to corresponding questions
Ciriello, Andrew	12/6/2022	0.4	Analyze retail loan portfolio to stratify by location and coin type
Dailey, Chuck	12/6/2022	0.6	Update retail loans summary by jurisdiction
Kinealy, Paul	12/6/2022	0.5	Call with N. Schleifer (GK8), A. Lal, S. Calvert, E. Lucas and R. Allison (all A&M) re: updates to GK8 petition documents.
Kinealy, Paul	12/6/2022	0.4	Review proposed final petitions and top 20 list.
Kinealy, Paul	12/6/2022	0.3	Correspondence with S. Calvert and R. Allison (both A&M) re: K&E questions and related analyses.
Kinealy, Paul	12/6/2022	1.2	Review and QC proposed final GK8 data in advance of filing.
Kinealy, Paul	12/6/2022	0.8	Research noticing inquiry from L. Workman (Celsius).
Kinealy, Paul	12/6/2022	0.9	Review proposed final first day documents for filing.
Lal, Arjun	12/6/2022	0.5	Call with N. Schleifer (GK8), P. Kinealy, S. Calvert, E. Lucas and R. Allison (all A&M) re: updates to GK8 petition documents.
Lucas, Emmet	12/6/2022	0.1	Calls with S. Calvert (A&M) re: GK8 updates.
Lucas, Emmet	12/6/2022	0.4	Correspond with L. Wasserman (K&E), N. Schleifer (GK8) re: banking information for noticing process.
Lucas, Emmet	12/6/2022	0.7	Review updated GK8 motions, first day declarations to provide follow up responses to K&E.
Lucas, Emmet	12/6/2022	0.3	Update GK8 cash management exhibit per request of K&E.
Lucas, Emmet	12/6/2022	0.4	Confirm historical data to confirm cash payments to GK8 local counsel.
Lucas, Emmet	12/6/2022	1.1	Review supporting calculations, omnibus filing tracker ahead of final inputs into first day pleadings.
Lucas, Emmet	12/6/2022	0.4	Prepare response to L. Wasserman (K&E) regarding contract structure between Celsius and GK8.
Lucas, Emmet	12/6/2022	1.3	Prepare deck for GK8 for guidelines to operate the business in chapter 11.
Lucas, Emmet	12/6/2022	0.5	Call with N. Schleifer (GK8), A. Lal, P. Kinealy, S. Calvert and R. Allison (A&M) re: updates to GK8 petition documents.
Wadzita, Brent	12/6/2022	1.6	Review and analyze company data team reports and consolidate newly received information.

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
December 1, 2022 through December 31, 2022***

BANKRUPTCY SUPPORT

Professional	Date	Hours	Activity
Bixler, Holden	12/7/2022	1.3	Review various updates to draft voyager stipulation.
Bixler, Holden	12/7/2022	0.6	Prepare summary of datapoints for K&E notice.
Brantley, Chase	12/7/2022	0.5	Participate in call with R. Campagna, A. Lal (A&M) and Centerview to discuss Core.
Calvert, Sam	12/7/2022	1.2	Review of time series data by coin to determine cutoff date for novation data.
Calvert, Sam	12/7/2022	0.3	Call with N. Schleifer (GK8) and E. Lucas (A&M) re: updates on filing GK8 and post petition accounting.
Calvert, Sam	12/7/2022	1.9	Additional updates to intercompany presentation and related analyses re: coin level detail.
Calvert, Sam	12/7/2022	1.4	Updating intercompany presentation following additional internal comments.
Calvert, Sam	12/7/2022	0.9	Call with G. Wang (A&M) re: intercompany updates and related analyses.
Calvert, Sam	12/7/2022	0.7	Review of intercompany data output for withdrawals analysis.
Calvert, Sam	12/7/2022	0.7	Meet with A. Ciriello (A&M) to discuss analysis of intercompany assets and liabilities
Calvert, Sam	12/7/2022	0.3	Call with A. Seetharaman (Celsius) and A. Ciriello (A&M) re: intercompany analyses.
Calvert, Sam	12/7/2022	0.2	Call with L. Wasserman (K&E) and E. Lucas (A&M) re: updates to filing GK8.
Calvert, Sam	12/7/2022	0.2	Call with E. Lucas (A&M) re: updates on filing GK8.
Calvert, Sam	12/7/2022	0.4	Follow up discussion on intercompany analyses with A. Ciriello (A&M).
Calvert, Sam	12/7/2022	0.5	Meet with R. Campagna, A. Ciriello (A&M) to discuss analysis of intercompany assets and liabilities
Campagna, Robert	12/7/2022	0.5	Meet with A. Ciriello, S. Calvert (A&M) to discuss analysis of intercompany assets and liabilities
Campagna, Robert	12/7/2022	0.6	Review updated intercompany analysis.
Ciriello, Andrew	12/7/2022	0.2	Review and comment on employee trading data to be evaluated for preference claims
Ciriello, Andrew	12/7/2022	0.5	Meet with R. Campagna, S. Calvert (A&M) to discuss analysis of intercompany assets and liabilities
Ciriello, Andrew	12/7/2022	0.4	Call with A. Seetharaman (CEL) and S. Calvert (A&M) regarding intercompany analysis
Ciriello, Andrew	12/7/2022	0.4	Review and comment on custody and intercompany reconciliation analyses
Ciriello, Andrew	12/7/2022	0.4	Correspond with A. Lullo (K&E) regarding employee trading data

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
December 1, 2022 through December 31, 2022***

BANKRUPTCY SUPPORT

Professional	Date	Hours	Activity
Ciriello, Andrew	12/7/2022	0.7	Meet with S. Calvert (A&M) to discuss analysis of intercompany assets and liabilities
Ciriello, Andrew	12/7/2022	0.3	Call with A. Seetharaman (Celsius) and S. Calvert (A&M) re: intercompany analyses.
Dailey, Chuck	12/7/2022	0.4	Email correspondence with CMS team regarding loans to other crypto exchanges
Dailey, Chuck	12/7/2022	0.3	Analyze loan balances to other crypto exchanges
Frenkel, Adam	12/7/2022	1.0	Attend virtual hearing on phase I custody and withheld issues
Kinealy, Paul	12/7/2022	0.8	Research cure discrepancy inquiries from creditors.
Kinealy, Paul	12/7/2022	1.1	Analyze additional data re transactional wallets and account ownership.
Kinealy, Paul	12/7/2022	0.9	Confirm final filing datapoints for D. Latona (K&E).
Kinealy, Paul	12/7/2022	0.7	Research noticing inquiries from K&E and UST re: GK8 creditors.
Kinealy, Paul	12/7/2022	0.4	Call with D. Tappen and C. Nolan (Celsius) re additional Fireblocks data.
Kinealy, Paul	12/7/2022	0.4	Call with L. Workman and J. Lambros (Celsius) re: institutional transaction disclosures.
Kinealy, Paul	12/7/2022	0.7	Review final individual redactions in filing documents to ensure accuracy.
Lal, Arjun	12/7/2022	0.5	Participate in call with R. Campagna, C. Brantley (A&M) and Centerview to discuss Core.
Lal, Arjun	12/7/2022	0.9	Review of expected liquidity reporting at expected emergence date.
Lal, Arjun	12/7/2022	0.4	Review of coin report.
Lal, Arjun	12/7/2022	0.3	Correspondence with K&E team and review of GK8 bank letter
Lucas, Emmet	12/7/2022	0.2	Call with S. Calvert (A&M) re: updates on filing GK8.
Lucas, Emmet	12/7/2022	0.2	Correspond with N. Schleifer (GK8), L. Wasserman (K&E) regarding bank letter notice Bank Hapoalim of chapter 11 commencements.
Lucas, Emmet	12/7/2022	0.2	Call with L. Wasserman (K&E) and S. Calvert (A&M) re: updates to filing GK8.
Lucas, Emmet	12/7/2022	0.3	Call with N. Schleifer (GK8) and S. Calvert (A&M) re: updates on filing GK8 and post petition accounting.
Lucas, Emmet	12/7/2022	0.4	Provide responses to J. Magliano (M3) regarding funding to GK8.
Wang, Gege	12/7/2022	0.9	Call with S. Calvert (A&M) re: intercompany updates and related analyses.

Exhibit D

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
December 1, 2022 through December 31, 2022***

BANKRUPTCY SUPPORT

Professional	Date	Hours	Activity
Bixler, Holden	12/8/2022	0.6	Provide comments to avoidance action detail request.
Bixler, Holden	12/8/2022	0.6	Review updated draft voyager declaration.
Bixler, Holden	12/8/2022	0.6	Review updated conflicts supplement declaration.
Bixler, Holden	12/8/2022	0.9	Review and provide comments to draft conflicts supplement.
Brantley, Chase	12/8/2022	0.8	Participate in call with E. Lucas (A&M), J. Fan, J. Morgan (both CEL) re: sales and use taxes at Celsius Mining LLC.
Calvert, Sam	12/8/2022	0.5	Drafting of proposal for GK8 preference actions analyses requested by K&E.
Calvert, Sam	12/8/2022	0.6	Call with N. Schleifer, L. Lamesh (both GK8) and E. Lucas (A&M) and re: post petition accounting.
Calvert, Sam	12/8/2022	0.3	Discussion with A. Ciriello (A&M) re: updates to intercompany schedules.
Campagna, Robert	12/8/2022	0.4	Review / revise draft update to retention declaration.
Campagna, Robert	12/8/2022	0.8	Ongoing analysis of employee matters and account level withdrawal data.
Campagna, Robert	12/8/2022	1.1	Research related to intercompany analysis.
Ciriello, Andrew	12/8/2022	0.7	Review and comment on employee trading data to be evaluated for preference claims
Ciriello, Andrew	12/8/2022	0.7	Analyze defi borrowings coming due and associated collateral
Ciriello, Andrew	12/8/2022	0.3	Meet with S. Calvert (A&M) to discuss analysis of intercompany assets and liabilities
Kinealy, Paul	12/8/2022	0.8	Research certain platform and account inquiries with Celsius operations team.
Kinealy, Paul	12/8/2022	0.4	Review updated parties in interest list.
Kinealy, Paul	12/8/2022	0.3	Research noticing inquiry from J. Ryan (K&E).
Lucas, Emmet	12/8/2022	0.6	Call with N. Schleifer, L. Lamesh (GK8) and S. Calvert (A&M) and re: post petition accounting.
Lucas, Emmet	12/8/2022	0.8	Participate in call with C. Brantley (A&M), J. Fan, J. Morgan (both CEL) re: sales and use taxes at Celsius Mining LLC.
Allison, Roger	12/9/2022	1.2	Perform quality control procedures on supplemental conflicts parties re: completeness and presentation
Bixler, Holden	12/9/2022	0.5	Confer with A&M team re: updates to open items.
Bixler, Holden	12/9/2022	0.3	Review Fireblocks data request.

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
December 1, 2022 through December 31, 2022***

BANKRUPTCY SUPPORT

Professional	Date	Hours	Activity
Bixler, Holden	12/9/2022	0.3	Confer with A&M team re: status of various workstreams.
Bixler, Holden	12/9/2022	0.3	Review creditor inquiry forwarded by T. Scheffer (K&E).
Bixler, Holden	12/9/2022	0.4	Correspond with A. Lullo (K&E) re: employee coin transaction data.
Calvert, Sam	12/9/2022	0.6	Call with M3 team and E. Lucas (A&M) re: GK8 vendor and wages motions.
Calvert, Sam	12/9/2022	0.5	Updates to intercompany PowerPoint following discussion with Celsius and A&M.
Calvert, Sam	12/9/2022	0.4	Call with E. Lucas (A&M) re: GK8 filing updates.
Calvert, Sam	12/9/2022	0.1	Correspondence with R. Campagna and A. Ciriello (A&M) re: data scrubbing process to determine intercompany movements on Fireblocks.
Calvert, Sam	12/9/2022	0.5	Call with B. Wadzita (A&M) re: data scrubbing process to determine intercompany movements on Fireblocks.
Calvert, Sam	12/9/2022	0.5	Call with A. Seetharaman, C Ferraro (both Celsius), A. Ciriello and R. Campagna (both A&M) re: intercompany updates.
Calvert, Sam	12/9/2022	0.2	Call with A. Ciriello (A&M) to discuss responses to Examiner diligence requests.
Calvert, Sam	12/9/2022	0.6	Call with K&E team, A. Ciriello and R. Campagna (both A&M) re: intercompany updates.
Campagna, Robert	12/9/2022	0.5	Call with Celsius (C. Ferraro, A. Seetharaman) and A&M (A. Ciriello, S. Calvert) to discuss intercompany analysis and next steps.
Campagna, Robert	12/9/2022	0.6	Call with R. Kwasteniet, C. Koenig, G. Hensley (K&E) and A. Ciriello, S. Calvert (A&M) to discuss intercompany accounting
Campagna, Robert	12/9/2022	0.9	KERP related analysis relating to withdrawal related activity of employees.
Ciriello, Andrew	12/9/2022	0.5	Call with C. Ferraro, A. Seetharaman (CEL) and R. Campagna, S. Calvert (A&M) to discuss intercompany accounting
Ciriello, Andrew	12/9/2022	0.5	Call with R. Kwasteniet, C. Koenig, G. Hensley (K&E) and R. Campagna, S. Calvert (A&M) to discuss intercompany accounting
Colangelo, Samuel	12/9/2022	2.2	Review custodian agreements and prepare summary per internal request.
Colangelo, Samuel	12/9/2022	0.7	Update professional fee tracker to reflect payments made and outstanding invoices.
Dailey, Chuck	12/9/2022	0.4	Update loan summary file for latest coin values
Dailey, Chuck	12/9/2022	0.5	Call with A. Lal (A&M), K&E, and Celsius teams about institutional loan book
Kinealy, Paul	12/9/2022	0.8	Analyze supplemental staking and related transaction data.
Kinealy, Paul	12/9/2022	0.3	Research additional noticing inquiry from T. Scheffer (K&E).

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
December 1, 2022 through December 31, 2022***

BANKRUPTCY SUPPORT

Professional	Date	Hours	Activity
Kinealy, Paul	12/9/2022	1.2	Research additional datapoints for K&E response to Judge Glenn and follow up with Celsius operations and legal teams re: same.
Lal, Arjun	12/9/2022	0.3	Participate in call with E. Lucas (A&M) to discuss post-petition items with GK8.
Lal, Arjun	12/9/2022	0.5	Call with C. Dailey (A&M), K&E, and Celsius teams about institutional loan book
Lal, Arjun	12/9/2022	0.7	Review of GK8 APA re: future disbursements and payment cutoff timing.
Lucas, Emmet	12/9/2022	0.4	Reconcile bank activity to confirm professional fee payments made.
Lucas, Emmet	12/9/2022	0.6	Call with M3 team and S. Calvert (A&M) re: vendor and wages motions.
Lucas, Emmet	12/9/2022	0.4	Call with S. Calvert (A&M) re: GK8 filing updates.
Lucas, Emmet	12/9/2022	0.3	Participate in call with A. Lal (A&M) to discuss post-petition items with GK8.
Lucas, Emmet	12/9/2022	0.3	Prepare draft letter for Bank Hapoalim to unfreeze bank account.
Wadzita, Brent	12/9/2022	1.4	Review company provided data sets re: intercompany coin movements and work with company to isolate the proper data set.
Wadzita, Brent	12/9/2022	0.5	Call with S. Calvert (A&M) re: data scrubbing process to determine intercompany movements on Fireblocks.
Allison, Roger	12/10/2022	0.4	Analyze source document suitability for use in the GK8 preference analysis
Kinealy, Paul	12/10/2022	0.8	Research additional data needed for K&E response memo.
Allison, Roger	12/11/2022	2.6	Update draft analysis of potential GK8 preferential payments re: review notes
Allison, Roger	12/11/2022	2.3	Begin to work on initial draft of GK8 preference analysis
Allison, Roger	12/11/2022	2.3	Continue analysis of potential GK8 preferential payments
Allison, Roger	12/11/2022	0.4	Call with P. Kinealy and H. Bixler (A&M) re: review of GK8 90 day payment data.
Bixler, Holden	12/11/2022	0.4	Call with P. Kinealy and R. Allison (A&M) re: review of GK8 90 day payment data.
Bixler, Holden	12/11/2022	0.8	Conferences with A&M team re: GK8 and payroll transfer review.
Ciriello, Andrew	12/11/2022	0.5	Research and correspond with K&E team regarding historical CEL token transactions
Kinealy, Paul	12/11/2022	0.4	Call with H. Bixler and R. Allison (A&M) re: review of GK8 90 day payment data.
Kinealy, Paul	12/11/2022	1.3	Analyze GK8 historical payroll data.

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
December 1, 2022 through December 31, 2022***

BANKRUPTCY SUPPORT

Professional	Date	Hours	Activity
Kinealy, Paul	12/11/2022	1.7	Analyze GK8 prepetition transactional data.
Kinealy, Paul	12/11/2022	0.4	Analyze updated GK8 parties in interest information.
Allison, Roger	12/12/2022	0.8	Perform quality control procedures on second supplement declaration Schedule A re: completeness and presentation
Allison, Roger	12/12/2022	1.4	Draft updated parties in interest schedule to include with the second supplemental declaration
Allison, Roger	12/12/2022	2.8	Perform analysis of certain retail customer balance composition re: counsel request
Bixler, Holden	12/12/2022	0.5	Conference with E. Watters and T. Ramos (Both CEL) re: employee team wallets and messaging.
Bixler, Holden	12/12/2022	0.8	Review updated voyager declaration forwarded by Akin.
Brantley, Chase	12/12/2022	0.6	Review and provide comments on the Bixler declaration.
Calvert, Sam	12/12/2022	0.6	Call with B. Wadzita (A&M) re: Fireblocks data for interpreting intercompany flows.
Calvert, Sam	12/12/2022	0.6	Call with A. Ciriello and R. Campagna (both A&M) re: intercompany litigation and related analyses.
Calvert, Sam	12/12/2022	0.5	Updates to intercompany presentation following internal A&M call.
Calvert, Sam	12/12/2022	0.4	Call with E. Lucas (A&M) re: responses to M3 questions.
Calvert, Sam	12/12/2022	0.1	Call with E. Lucas (A&M) re: next steps for processing payments.
Calvert, Sam	12/12/2022	0.8	Call with N. Schleifer (GK8) and E. Lucas (A&M) re: discussion of select vendors and screening potential payments.
Calvert, Sam	12/12/2022	0.9	Developing responses to M3 questions re: GK8.
Calvert, Sam	12/12/2022	0.7	Working session on intercompany updates and related analyses.
Calvert, Sam	12/12/2022	0.9	Updating mining financial model per internal comments.
Calvert, Sam	12/12/2022	2.1	APA review for purposes of identifying GK8 payment plans.
Campagna, Robert	12/12/2022	0.6	Discussion of preferred equity Interco analysis with A&M (A. Ciriello, S. Calvert)
Campagna, Robert	12/12/2022	0.6	Call with M3 (K. Ehrler) to discuss coin reporting, Newco, POR, mining, etc.)
Campagna, Robert	12/12/2022	0.6	Call with Celsius (C. Ferraro) and K&E (R. Kwastienet) to cover UCC concerns.
Campagna, Robert	12/12/2022	1.4	Analysis related to institutional loans by performing, non performing, and other.

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
December 1, 2022 through December 31, 2022***

BANKRUPTCY SUPPORT

Professional	Date	Hours	Activity
Campagna, Robert	12/12/2022	0.8	Analysis with respect to retention plan list and employee withdrawals.
Ciriello, Andrew	12/12/2022	0.6	Call with R. Campagna, S. Calvert (A&M) to discuss intercompany accounting
Kinealy, Paul	12/12/2022	0.3	Research noticing inquiry from Stretto.
Kinealy, Paul	12/12/2022	0.3	Analyze updated parties-in-interest data for A&M legal.
Kinealy, Paul	12/12/2022	1.3	Review updated documents in support of GK8 sale for filing with the court.
Kinealy, Paul	12/12/2022	1.4	Analyze supplemental historical GK8 transactional data for Court inquiry.
Lal, Arjun	12/12/2022	0.4	Developing list of actions items for GK8 next steps following filing.
Lal, Arjun	12/12/2022	0.8	Preparation for all advisors meeting this week
Lucas, Emmet	12/12/2022	0.8	Call with N. Schleifer (GK8) and S. Calvert (A&M) re: discussion of select vendors and screening potential payments.
Lucas, Emmet	12/12/2022	0.1	Call with S. Calvert (A&M) re: next steps for processing payments.
Lucas, Emmet	12/12/2022	0.4	Call with S. Calvert (A&M) re: responses to M3 questions.
Lucas, Emmet	12/12/2022	0.4	Review proposed responses to M3 re: GK8.
Wadzita, Brent	12/12/2022	0.6	Call with B. Wadzita (A&M) re: Fireblocks data for interpreting intercompany flows.
Allison, Roger	12/13/2022	1.2	Working session with B. Wadzita (A&M) to review and prepare comments re: Celsius and Voyager declaration.
Allison, Roger	12/13/2022	1.3	Perform quality control procedures on schedule B of the second supplemental declaration schedule re: presentation
Bixler, Holden	12/13/2022	0.8	Review detailed transaction history re: declaration.
Bixler, Holden	12/13/2022	0.9	Various conferences with internal A&M team re: voyager declaration issues.
Bixler, Holden	12/13/2022	0.9	Correspond and confer with Akin re: affidavit status and updated.
Bixler, Holden	12/13/2022	0.3	Correspond with team re: intercompany activity.
Bixler, Holden	12/13/2022	0.3	Correspond with A&M team re: updated voyager declaration.
Bixler, Holden	12/13/2022	0.5	Confer with Latham team re: document retention issues.
Bixler, Holden	12/13/2022	0.8	Revise draft declaration per various internal comments.

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
December 1, 2022 through December 31, 2022***

BANKRUPTCY SUPPORT

Professional	Date	Hours	Activity
Calvert, Sam	12/13/2022	0.9	Call with A. Ciriello (A&M) re: updates to intercompany schedules per internal comments.
Calvert, Sam	12/13/2022	1.1	Creating post-petition payment monitoring tracker for GK8.
Calvert, Sam	12/13/2022	0.2	Call with E. Lucas (A&M) and N. Schleifer (GK8) re: clarification of payment process and initial review of outgoing payments.
Calvert, Sam	12/13/2022	0.5	Call with J. Butensky (K&E) re: APA agreement and related paydowns at a debtor entity.
Calvert, Sam	12/13/2022	0.5	Call with A. Seetharaman (Celsius) and A. Ciriello (A&M) re: intercompany accounting exercises and third party crypto support providers analyses.
Calvert, Sam	12/13/2022	0.7	Correspondence with J. Butensky (K&E) re: APA agreement and related paydowns at a debtor entity.
Calvert, Sam	12/13/2022	0.8	Further review of closing balance sheet related to interco items.
Calvert, Sam	12/13/2022	0.9	Call with E. Lucas (A&M) re: APA agreement and related paydowns at a debtor entity.
Calvert, Sam	12/13/2022	2.7	Updates to intercompany schedules per internal comments and comparison to SOFA 3 and 4 data.
Campagna, Robert	12/13/2022	0.6	Call with A. Lal (A&M), Centerview (R. Kielty) and K&E (R. Kwasteniet) regarding coordination efforts with UCC and potential meeting with them.
Campagna, Robert	12/13/2022	0.6	Analysis related to intercompany transactions and preferred equity litigation
Campagna, Robert	12/13/2022	0.5	Call with T. Ramos (Celsius) related to employee matters.
Ciriello, Andrew	12/13/2022	0.9	Call with S. Calvert (A&M) to discuss intercompany analysis and slides
Ciriello, Andrew	12/13/2022	0.5	Call with A. Seetharaman (CEL), S. Calvert (A&M) to discuss intercompany accounting
Dailey, Chuck	12/13/2022	0.3	Attend loans and collateral discussion with A. Lal (A&M) and K&E team
Kinealy, Paul	12/13/2022	0.3	Review status of team tasks and related data tracker.
Kinealy, Paul	12/13/2022	0.5	Call with D. Tappen, C. Drummond and C. Nolan (Celsius) re additional Fireblocks data.
Kinealy, Paul	12/13/2022	0.6	Review additional disclosures for upcoming supplemental declaration.
Kinealy, Paul	12/13/2022	0.7	Analyze supplemental transactional wallet data.
Kinealy, Paul	12/13/2022	0.2	Research inquiries from Celsius HR team and follow up with Centerview team.
Lal, Arjun	12/13/2022	0.3	Confer with A&M team re: ongoing work streams.
Lal, Arjun	12/13/2022	0.3	Attend loans and collateral discussion with C. Dailey (A&M) and K&E team

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
December 1, 2022 through December 31, 2022***

BANKRUPTCY SUPPORT

Professional	Date	Hours	Activity
Lal, Arjun	12/13/2022	0.8	Review of proposed responses to M3 questions re: GK8 disbursements.
Lal, Arjun	12/13/2022	0.7	Prepare for call with K&E re: institutional loans.
Lal, Arjun	12/13/2022	0.6	Call with R. Campagna (A&M), Centerview (R. Kielty) and K&E (R. Kwasteniet) regarding coordination efforts with UCC and potential meeting with them.
Lucas, Emmet	12/13/2022	1.3	Review GK8 APA to confirm language regarding payment offsets to purchase price per inquiry from T. Biggs (M3).
Lucas, Emmet	12/13/2022	0.2	Correspond with A. Seetharaman, D. Delano (both CEL) regarding year-end payment process for professionals.
Lucas, Emmet	12/13/2022	0.2	Call with S. Calvert (A&M) and N. Schleifer (GK8) re: clarification of payment process and initial review of outgoing payments.
Lucas, Emmet	12/13/2022	0.4	Review weekly proposed payment file to confirm amounts required to be paid.
Lucas, Emmet	12/13/2022	0.9	Call with S. Calvert (A&M) re: APA agreement and related paydowns at a debtor entity.
Wadzita, Brent	12/13/2022	1.2	Working session with R. Allison (A&M) to review and prepare comments re: Celsius and Voyager declaration.
Allison, Roger	12/14/2022	1.4	Draft schedule of additional identifying information re: PII list parties
Allison, Roger	12/14/2022	0.9	Review diligence materials from the GK8 data room re: collection of data for the statements and schedules
Bixler, Holden	12/14/2022	0.6	Review and provide comments to conflicts supplement exhibits.
Brantley, Chase	12/14/2022	0.5	Call with S. Calvert, A. Lal and E. Lucas (A&M) re: GK8 payments and funding status.
Calvert, Sam	12/14/2022	0.8	Payments call with N. Schleifer (GK8) and E. Lucas (A&M).
Calvert, Sam	12/14/2022	1.3	Updates to intercompany schedules per internal comments re: new slides to include.
Calvert, Sam	12/14/2022	0.6	Call with R. Campagna and A. Ciriello (both A&M) re: updates to intercompany presentation.
Calvert, Sam	12/14/2022	0.6	Correspondence with internal A&M members, N. Schleifer (GK8) and Z. Mohamed (Centerview) re: dataroom access for J. Tilsner and A. San Luis (both A&M).
Calvert, Sam	12/14/2022	0.6	Updates and revisions to post-petition payment monitoring tracker for GK8.
Calvert, Sam	12/14/2022	0.5	Call with E. Lucas, A. Lal and C. Brantley (all A&M) re: GK8 payments and funding status.
Calvert, Sam	12/14/2022	0.4	Correspondence with J. Butensky (K&E) on APA language re: purchase price offsets.
Calvert, Sam	12/14/2022	0.3	Updates to presentation following internal A&M call
Calvert, Sam	12/14/2022	1.8	Review of UK migration and intercompany accounting documents.

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
December 1, 2022 through December 31, 2022***

BANKRUPTCY SUPPORT

Professional	Date	Hours	Activity
Campagna, Robert	12/14/2022	0.6	Call with A&M (A. Ciriello, S. Calvert) related to intercompany and summary presentation.
Campagna, Robert	12/14/2022	0.7	Call with T. Ramos related to employee issues and potential new hires.
Campagna, Robert	12/14/2022	0.9	Call with potential new hire for finance department.
Ciriello, Andrew	12/14/2022	0.4	Participate in call with R. Campagna, S. Calvert (A&M) to discuss intercompany accounting analysis
Dailey, Chuck	12/14/2022	1.8	Create summary of retail loan openings
Kinealy, Paul	12/14/2022	0.4	Analyze updated parties in interest list and related disclosures.
Kinealy, Paul	12/14/2022	0.7	Call with D. Tappen and C. Drummond (Celsius) re supplemental Fireblocks transaction data.
Kinealy, Paul	12/14/2022	0.9	Analyze additional wallet-based transactional data.
Lal, Arjun	12/14/2022	0.5	Call with S. Calvert, C. Brantley and E. Lucas (A&M) re: GK8 payments and funding status.
Lucas, Emmet	12/14/2022	1.6	Prepare draft template of KERP retention agreements for review of human resources, legal.
Lucas, Emmet	12/14/2022	0.9	Prepare responses, supporting professional fee schedule to answer questions from weekly invoice review process.
Lucas, Emmet	12/14/2022	0.8	Payments call with N. Schleifer (GK8) and S. Calvert (A&M).
Lucas, Emmet	12/14/2022	0.5	Call with S. Calvert, A. Lal and C. Brantley (A&M) re: GK8 payments and funding status.
Lucas, Emmet	12/14/2022	0.2	Correspond with L. Koren (CEL) regarding accounting treatment for intercompany loans from Israel to GK8.
Wadzita, Brent	12/14/2022	1.3	Review outstanding diligence items and follow up with appropriate company individuals to track status.
Wadzita, Brent	12/14/2022	1.3	Review company provided data request and evaluate for completeness, followed up on data issues.
Allison, Roger	12/15/2022	1.7	Analyze retail customer account transactions and balance composition re: request from K&E
Brantley, Chase	12/15/2022	1.2	Prepare slides to support C. Ferraro mining presentation in court.
Calvert, Sam	12/15/2022	0.5	Call with K. Tang, A. Seetharaman (CEL) and A. Ciriello (A&M) to discuss Examiner accounting diligence requests
Calvert, Sam	12/15/2022	0.4	Call with E. Lucas (A&M) re: APA language re: purchase price offsets.
Calvert, Sam	12/15/2022	1.2	Updates to intercompany schedules per internal comments re: CEL token detail.
Calvert, Sam	12/15/2022	0.4	Correspondence with M3 and N. Schleifer (GK8) re: updated payment run.

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
December 1, 2022 through December 31, 2022***

BANKRUPTCY SUPPORT

Professional	Date	Hours	Activity
Campagna, Robert	12/15/2022	0.2	Call with A. Ciriello (A&M) to discuss updates to intercompany claims analysis
Campagna, Robert	12/15/2022	0.8	Review and update latest draft of intercompany transaction flow deck.
Ciriello, Andrew	12/15/2022	0.2	Call with R. Campagna (A&M) to discuss updates to intercompany claims analysis
Kinealy, Paul	12/15/2022	0.4	Analyze supplemental borrow and loan data from the institutional loan book.
Lal, Arjun	12/15/2022	0.6	Correspondence with A&M team re: latest GK8 developments.
Lal, Arjun	12/15/2022	0.7	Review of GK8 post-petition expected payments
Lucas, Emmet	12/15/2022	0.4	Call with S. Calvert (A&M) re: APA language re: purchase price offsets.
Lucas, Emmet	12/15/2022	0.7	Adjust draft template of KERP retention agreements per comments from company.
Lucas, Emmet	12/15/2022	0.4	Prepare responses to J. Magliano (M3) re: GK8.
Lucas, Emmet	12/15/2022	0.4	Review post-petition payment monitoring tracker for GK8.
Wadzita, Brent	12/15/2022	1.7	Analyze and prepare workbook for institutional loan group to review certain loans re: conflicts.
Allison, Roger	12/16/2022	0.5	Call with H. Bixler, P. Kinealy and B. Wadzita (all A&M) to review status of various workstreams.
Bixler, Holden	12/16/2022	0.6	Review wallet sizing analysis detail.
Bixler, Holden	12/16/2022	0.5	Call with P. Kinealy, R. Allison and B. Wadzita (all A&M) to review status of various workstreams.
Brantley, Chase	12/16/2022	0.3	Finalize and share the mining deck presentation for purposes of court presentation.
Calvert, Sam	12/16/2022	0.4	Call with HL team, A. Ciriello and R. Campagna (both A&M) re: intercompany updates and next steps.
Calvert, Sam	12/16/2022	0.5	Updates to intercompany schedules per internal comments re: clean up of select slides.
Calvert, Sam	12/16/2022	0.8	Working session with R. Campagna (A&M) regarding next steps on intercompany analysis.
Calvert, Sam	12/16/2022	0.8	Call with K&E team, A. Ciriello and R. Campagna (A&M) re: intercompany updates and next steps.
Calvert, Sam	12/16/2022	0.7	Call with A. Ciriello (A&M) re: intercompany follow ups and disbursement of related tasks.
Calvert, Sam	12/16/2022	0.9	Call with A. Ciriello (A&M) re: intercompany schedule updates following internal comments provided and to do's.
Calvert, Sam	12/16/2022	0.4	Correspondence with internal A&M members and preparation of a next steps guide for GK8 post petition reporting.

Exhibit D

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
December 1, 2022 through December 31, 2022***

BANKRUPTCY SUPPORT

Professional	Date	Hours	Activity
Campagna, Robert	12/16/2022	0.8	Working session with S. Calvert (A&M) regarding next steps on intercompany analysis.
Campagna, Robert	12/16/2022	0.4	Finalize / file / share updated A&M declaration.
Campagna, Robert	12/16/2022	0.8	Call with K&E team, A. Ciriello and S. Calvert (A&M) re: intercompany updates and next steps
Campagna, Robert	12/16/2022	0.8	Finalize retention agreements and coordinate with company regarding process.
Campagna, Robert	12/16/2022	0.4	Call with D. Barse to operational issues.
Campagna, Robert	12/16/2022	0.4	Call with HL team, A. Ciriello and S. Calvert (A&M) re: intercompany updates and next steps
Ciriello, Andrew	12/16/2022	0.4	Call with HL team and R. Campagna, S. Calvert (A&M) re: intercompany updates and next steps.
Ciriello, Andrew	12/16/2022	0.7	Call with S. Calvert (A&M) re: intercompany follow ups and disbursement of related tasks
Ciriello, Andrew	12/16/2022	0.8	Call with K&E team, R. Campagna, S. Calvert (A&M) re: intercompany updates and next steps.
Ciriello, Andrew	12/16/2022	0.9	Call with S. Calvert (A&M) re: intercompany schedule updates following internal comments provided and to do's
Kinealy, Paul	12/16/2022	0.4	Participation in call with H. Bixler, R. Allison and B. Wadzita (all A&M) to review status of various workstreams.
Kinealy, Paul	12/16/2022	0.9	Review and revise the A&M supplemental declaration for filing.
Lal, Arjun	12/16/2022	2.1	Provide comments to A&M team re: intercompany presentation and schedules.
Lal, Arjun	12/16/2022	0.4	Confer with A&M team re: GK8 SOFAs
Lucas, Emmet	12/16/2022	2.0	Prepare individual retention agreements, calculations for eligible employees per direction of human resources.
Wadzita, Brent	12/16/2022	0.5	Call with H. Bixler, P. Kinealy and R. Allison (all A&M) to review status of various workstreams.
Brantley, Chase	12/17/2022	1.3	Review and prepare responses to C. Ferraro's statement of ongoing activity for purposes of court presentation,
Brantley, Chase	12/18/2022	0.4	Respond to K&E re: responses to open items in statement of ongoing activity.
Calvert, Sam	12/18/2022	0.7	Review of payment data for GK8 ahead of disbursements call.
Bixler, Holden	12/19/2022	0.8	Review documentation re: withhold assets
Bixler, Holden	12/19/2022	0.6	Correspond with A&M team re: staffing and onboarding.
Bixler, Holden	12/19/2022	0.5	Conferences with C. Nolan (CEL) and A&M team re: institutional loans.

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
December 1, 2022 through December 31, 2022***

BANKRUPTCY SUPPORT

Professional	Date	Hours	Activity
Brantley, Chase	12/19/2022	0.6	Respond to questions from the Company re: cash flow figures ahead of court hearing.
Calvert, Sam	12/19/2022	1.3	Updates to intercompany schedules and presentation re: cel assets movement between entities.
Calvert, Sam	12/19/2022	0.8	Call with A. Seetharaman (Celsius) and A. Ciriello (A&M) re: intercompany updates.
Calvert, Sam	12/19/2022	0.6	Scheduling weekly meetings with GK8 team and developing go forward reporting processes.
Ciriello, Andrew	12/19/2022	0.8	Call with A. Seetharaman (CEL), S. Calvert (A&M) to discuss intercompany accounting
Ciriello, Andrew	12/19/2022	0.3	Correspond with CEL management regarding 2021 coin flows report related to intercompany analysis
Lal, Arjun	12/19/2022	0.4	Correspondence with A&M team re: vendor spending.
Lal, Arjun	12/19/2022	0.4	Correspondence with K&E re: first interim fee application and need for additional professional fees budgeting.
Bixler, Holden	12/20/2022	0.8	Review institutional loan book and correspondence re: same.
Bixler, Holden	12/20/2022	0.3	Correspond with G. Hensley (K&E) re: creditor inquiry.
Brantley, Chase	12/20/2022	0.2	Respond to questions from the Company re: treatment of certain non-debtor expenses.
Calvert, Sam	12/20/2022	0.6	Call with A. Ciriello and R. Campagna (both A&M) re: intercompany updates.
Calvert, Sam	12/20/2022	0.5	Updates to intercompany schedules re: detail on Celsius Lending LLC.
Calvert, Sam	12/20/2022	0.5	Call with N. Schleifer (GK8), P. Kinealy, E. Lucas, R. Allison, and J. Pogorzelski (all A&M) re: reporting requirements, timing updates and related analyses.
Calvert, Sam	12/20/2022	0.5	Call with D. Tappen (Celsius) and A. Ciriello (A&M) re: CEL coin movements for intercompany analyses.
Calvert, Sam	12/20/2022	1.0	Call with B. Wadzita (A&M) re: CEL intercompany flows.
Campagna, Robert	12/20/2022	0.6	Call with A. Ciriello and S. Calvert (A&M) re: intercompany updates and ongoing analysis
Campagna, Robert	12/20/2022	0.6	Call with T. Ramos (Celsius) regarding KERP, KEIP and employee issues.
Campagna, Robert	12/20/2022	0.3	Call with Houlihan (D. Hilty) related to intercompany accounting concerns.
Ciriello, Andrew	12/20/2022	0.5	Call with D. Tappen (Celsius) and S. Calvert (A&M) re: CEL coin movements for intercompany analyses.
Ciriello, Andrew	12/20/2022	0.5	Participate in call with R. Campagna, S. Calvert (A&M) regarding intercompany accounting analysis and presentation
Colangelo, Samuel	12/20/2022	0.6	Update professional fee tracker to reflect payments made and outstanding invoices.

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
December 1, 2022 through December 31, 2022***

BANKRUPTCY SUPPORT

Professional	Date	Hours	Activity
Kinealy, Paul	12/20/2022	0.5	Call with N. Schleifer (GK8), S. Calvert, E. Lucas, R. Allison, and J. Pogorzelski (all A&M) re: reporting requirements, timing updates and related analyses.
Kinealy, Paul	12/20/2022	0.7	Analyze supplemental Fireblocks transactional data and related issues with Celsius data team.
Kinealy, Paul	12/20/2022	0.6	Research invoice inquiries from C. Brantley (A&M) and advise re: same.
Lal, Arjun	12/20/2022	0.7	Review of loan repayment schedule and plan
Lucas, Emmet	12/20/2022	0.2	Correspond with L. Wasserman (K&E) regarding November cash management reporting requirements.
Lucas, Emmet	12/20/2022	0.5	Call with N. Schleifer (GK8), P. Kinealy, S. Calvert, R. Allison, and J. Pogorzelski (A&M) re: reporting requirements, timing updates and related analyses.
Pogorzelski, Jon	12/20/2022	0.5	Call with N. Schleifer (GK8), S. Calvert, E. Lucas, R. Allison, and P. Kinealy (all A&M) re: reporting requirements, timing updates and related analyses.
Wadzita, Brent	12/20/2022	1.0	Call with S. Calvert (A&M) re: CEL intercompany flows.
Wadzita, Brent	12/20/2022	0.9	Prepare follow up re: institutional loan questions re: conflicts for company review.
Brantley, Chase	12/21/2022	0.5	Call with L. Koren (Celsius), L. Lamesh, N. Schleifer (GK8), E. Lucas and S. Calvert (A&M) re: GK8 funding status.
Brantley, Chase	12/21/2022	0.7	Analyze and provide comments on the coin report asset values.
Calvert, Sam	12/21/2022	0.4	Call with E. Lucas (A&M) re: GK8 funding status and payment approvals.
Calvert, Sam	12/21/2022	0.5	Review of consolidated quarterly reporting for intercompany analysis following call with R. Campagna.
Calvert, Sam	12/21/2022	0.5	Call with L. Koren (Celsius), L. Lamesh, N. Schleifer (both GK8), C. Brantley and E. Lucas (both A&M) re: GK8 funding status.
Calvert, Sam	12/21/2022	0.6	Call with R. Campagna and A. Ciriello (both A&M) re: intercompany balances and related transactions.
Calvert, Sam	12/21/2022	0.7	Call with R. Campagna (A&M) re: ongoing analysis and financial diligence.
Calvert, Sam	12/21/2022	2.3	Updates to intercompany schedules re: quickbooks data level build.
Calvert, Sam	12/21/2022	0.1	Disbursement of payment approval list to GK8.
Campagna, Robert	12/21/2022	0.6	Call with A. Ciriello and S. Calvert (A&M) re: ongoing analysis and diligence.
Campagna, Robert	12/21/2022	1.7	Review of Core Scientific docket and key motions of relevance for Celsius.
Ciriello, Andrew	12/21/2022	0.9	Research mining financial activity in MOR, internal financials and coin report

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
December 1, 2022 through December 31, 2022***

BANKRUPTCY SUPPORT

Professional	Date	Hours	Activity
Ciriello, Andrew	12/21/2022	0.6	Call with R. Campagna, S. Calvert (A&M) regarding intercompany accounting analysis
Lucas, Emmet	12/21/2022	0.4	Call with S. Calvert (A&M) re: GK8 funding status and payment approvals.
Lucas, Emmet	12/21/2022	0.5	Call with L. Koren (Celsius), L. Lamesh, N. Schleifer (GK8), C. Brantley and S. Calvert (A&M) re: GK8 funding status.
Wadzita, Brent	12/21/2022	0.9	Follow up on outstanding requests pertaining to exchanges Celsius interacted with.
Wadzita, Brent	12/21/2022	1.8	Review blockchain transactions to identify CEL tokens transactions between Celsius wallets.
Bixler, Holden	12/22/2022	0.4	Correspond with A&M team and L. Workman (CEL) re: Fireblocks review status.
Bixler, Holden	12/22/2022	0.3	Correspond with Stretto re: notice issues.
Calvert, Sam	12/22/2022	0.4	Cleanup and disbursement of entity level balance sheet review to A&M team.
Calvert, Sam	12/22/2022	0.6	Revisions to intercompany schedules.
Calvert, Sam	12/22/2022	0.8	Call with A. Seetharaman (Celsius) re: intercompany updates.
Calvert, Sam	12/22/2022	1.2	Development of quarterly reporting for intercompany analysis.
Calvert, Sam	12/22/2022	1.3	Call with A. Ciriello (A&M) re: intercompany updates and entity level balance sheet review.
Calvert, Sam	12/22/2022	2.1	Updates to intercompany schedules re: period over period balance sheet analysis.
Ciriello, Andrew	12/22/2022	1.3	Call with S. Calvert to discuss intercompany accounting analysis and presentation
Kinealy, Paul	12/22/2022	0.7	Analyze updated institutional loan book data from C. Drummond (Celsius).
Kinealy, Paul	12/22/2022	0.4	Review claims noticing issues with Stretto.
Lucas, Emmet	12/22/2022	0.2	Correspond with R. Marston (K&E) regarding invoices, supporting documentation for various advisors to arrange year-end payments.
Calvert, Sam	12/23/2022	0.9	Call with A. Ciriello and R. Campagna (A&M) re: intercompany updates.
Calvert, Sam	12/23/2022	0.9	Call with K&E team, A. Ciriello and R. Campagna (both A&M) re: intercompany updates.
Calvert, Sam	12/23/2022	0.7	Updates to intercompany schedules re: edits provided from K&E discussion.
Calvert, Sam	12/23/2022	0.3	Correspondence with A. Seetharaman (Celsius) re: additional intercompany data requests.
Calvert, Sam	12/23/2022	1.5	Review of Deloitte intercompany presentation.

Exhibit D

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
December 1, 2022 through December 31, 2022***

BANKRUPTCY SUPPORT

Professional	Date	Hours	Activity
Campagna, Robert	12/23/2022	0.4	Participate in call with A. Ciriello and S. Calvert (A&M) re: intercompany updates.
Campagna, Robert	12/23/2022	1.5	Ongoing intercompany analysis and quarterly balance sheet review.
Campagna, Robert	12/23/2022	0.9	Call with K&E team, A. Ciriello and S. Calvert (A&M) re: intercompany updates
Ciriello, Andrew	12/23/2022	0.9	Call with R. Kwasteniet, C. Koenig, G. Hensley, E. Jones (K&E) and R. Campagna, S. Calvert (A&M) to discuss intercompany accounting analysis
Ciriello, Andrew	12/23/2022	0.9	Call with R. Campagna, S. Calvert (A&M) to discuss intercompany accounting analysis
Kinealy, Paul	12/23/2022	0.6	Review and revise supplemental declaration disclosures and advise legal re: same.
Kinealy, Paul	12/23/2022	0.8	Analyze assertions in Frishberg motion re: GK8 insurance and advise D. Latona (K&E) re: same.
Calvert, Sam	12/26/2022	0.3	Correspondence with N. Schleifer (GK8) re: updates to disbursements process.
Dailey, Chuck	12/26/2022	0.3	Correspondence with K&E regarding loan legal entities
Allison, Roger	12/27/2022	1.8	Working session with R. Allison and B. Wadzita (A&M) to review data sets containing customer data re: custody order.
Bixler, Holden	12/27/2022	0.4	Review draft motion for reconsideration.
Calvert, Sam	12/27/2022	1.4	Review of invoices provided by GK8 ahead of disbursement run.
Calvert, Sam	12/27/2022	0.2	Call with A. Ciriello (A&M) re: intercompany schedules and related updates.
Calvert, Sam	12/27/2022	1.7	Review of Deloitte intercompany accounting presentation.
Calvert, Sam	12/27/2022	0.4	Call with R. Campagna and A. Ciriello (both A&M) re: intercompany schedules and related updates.
Campagna, Robert	12/27/2022	0.4	Call with A. Ciriello, S. Calvert (A&M) to finalize intercompany accounting analysis ahead of meeting with Special Committee
Campagna, Robert	12/27/2022	1.2	Prepare for presentation to special committee / walk through deck.
Campagna, Robert	12/27/2022	0.3	Finalize presentation materials for special committee presentation.
Ciriello, Andrew	12/27/2022	0.4	Call with R. Campagna, S. Calvert (A&M) to finalize intercompany accounting analysis ahead of meeting with Special Committee
Ciriello, Andrew	12/27/2022	0.2	Call with S. Calvert (A&M) to discuss follow up requests related to intercompany accounting analysis
Kinealy, Paul	12/27/2022	0.3	Call with L. Workman (Celsius) re: Frishberg motion.
Kinealy, Paul	12/27/2022	0.4	Research inquiries from UST and advise R. Campagna (A&M) re: same.

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
December 1, 2022 through December 31, 2022***

BANKRUPTCY SUPPORT

Professional	Date	Hours	Activity
Kinealy, Paul	12/27/2022	0.7	Analyze updated wallet and Fireblocks data.
Kinealy, Paul	12/27/2022	1.3	Research issues regarding various leases and their security deposits and follow up with J. Ryan (K&E) re: same.
Wadzita, Brent	12/27/2022	1.8	Working session with R. Allison and B. Wadzita (A&M) to review data sets containing customer data re: custody order.
Allison, Roger	12/28/2022	0.7	Weekly call with N. Schleifer (GK8), E. Lucas, P. Kinealy, S. Calvert and R. Allison (A&M) re: payment run and reporting updates.
Calvert, Sam	12/28/2022	0.8	Review of invoices provided by GK8 ahead of disbursement run.
Calvert, Sam	12/28/2022	0.4	Minor updates to payment run file and disbursement to GK8.
Calvert, Sam	12/28/2022	0.7	Weekly call with N. Schleifer (GK8), E. Lucas, P. Kinealy, and R. Allison (A&M) re: payment run and reporting updates.
Campagna, Robert	12/28/2022	0.8	Review and provide comments on draft brief regarding to claims at every box.
Ciriello, Andrew	12/28/2022	0.8	Call with R. Campagna (A&M) to discuss revised intercompany accounting analysis
Ciriello, Andrew	12/28/2022	0.4	Review statements and schedules to analyze CNL balance sheet position for potential impact on intercompany analysis
Ciriello, Andrew	12/28/2022	0.5	Prepare for call with Special Committee to discuss intercompany accounting issues
Dailey, Chuck	12/28/2022	1.2	Update institutional loan analysis for latest coin pricing
Kinealy, Paul	12/28/2022	0.4	Research claims inquiries from J. Ryan (K&E).
Kinealy, Paul	12/28/2022	0.7	Weekly call with N. Schleifer (GK8), E. Lucas, S. Calvert, and R. Allison (A&M) re: payment run and reporting updates.
Lucas, Emmet	12/28/2022	0.7	Weekly call with N. Schleifer (GK8), S. Calvert, P. Kinealy, and R. Allison (A&M) re: payment run and reporting updates.
Lucas, Emmet	12/28/2022	0.2	Correspond with S. Colangelo (A&M) regarding payment status of November GK8 invoice.
Bixler, Holden	12/29/2022	0.6	Review Fireblocks update and detail on wallet count.
Bixler, Holden	12/29/2022	0.2	Correspond with A&M team re: wallet count.
Calvert, Sam	12/29/2022	0.9	Updates to balance sheet trend analysis.
Calvert, Sam	12/29/2022	0.7	Setup of QuickBooks account for additional review of intercompany financials.
Calvert, Sam	12/29/2022	0.5	Call with A. Seetharaman (Celsius) re: intercompany updates, QuickBooks and fathom access.
Calvert, Sam	12/29/2022	0.3	Providing schedule A/B details to internal A&M teams.

Exhibit D

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
December 1, 2022 through December 31, 2022***

BANKRUPTCY SUPPORT

Professional	Date	Hours	Activity
Calvert, Sam	12/29/2022	1.1	Pulling various financial information from QuickBooks for BS trend analysis.
Campagna, Robert	12/29/2022	0.9	Call with C. Ferraro (Celsius) related to workstreams, staffing, and areas of concern.
Kinealy, Paul	12/29/2022	0.4	Research customer KYC inquiry from K&E and follow up with C. Roberts (Celsius).
Kinealy, Paul	12/29/2022	0.7	Research insurance inquiry from D. Latona (K&E).
Kinealy, Paul	12/29/2022	0.8	Analyze updated wallet and Fireblocks data.
Lucas, Emmet	12/29/2022	0.2	Correspond with A. Wirtz (K&E) regarding objection period for fee application.
Brantley, Chase	12/30/2022	0.4	Review potential bidder issues list and outline point re: mining.
Campagna, Robert	12/30/2022	1.3	Analysis of proposals and economics surrounding hosting arrangements and opps for changes related to Core.
Campagna, Robert	12/30/2022	0.8	Review of internal audit reports of relevance to interco.
Kinealy, Paul	12/30/2022	0.4	Follow up with J. Ryan (K&E) re: return of certain security deposits.
Wadzita, Brent	12/30/2022	1.1	Prepare reconciliation for company re: Celsius owned wallets.
Subtotal		383.0	

BUSINESS PLAN

Professional	Date	Hours	Activity
Brantley, Chase	12/1/2022	0.8	Correspond with the Company re: latest draft of fixed asset module, including most recent deployments.
Campagna, Robert	12/1/2022	0.7	Review of new products and historical user activity as it relates to take rates.
Frenkel, Adam	12/1/2022	2.8	Continue to update newco financial plan presentation re: business plan
Frenkel, Adam	12/1/2022	2.3	Update user balances and retention assumptions re: business plan
Frenkel, Adam	12/2/2022	2.7	Continue to update newco financial plan presentation re: business plan
Frenkel, Adam	12/2/2022	1.6	Update to user forecast re: business plan
Frenkel, Adam	12/2/2022	1.6	Update user balances and retention assumptions re: business plan
Frenkel, Adam	12/2/2022	1.4	Update to recovery trust forecast re: business plan model
Frenkel, Adam	12/3/2022	1.1	Update bridge slides to reflect changes to business plan model

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
December 1, 2022 through December 31, 2022***

BUSINESS PLAN

Professional	Date	Hours	Activity
Frenkel, Adam	12/3/2022	1.9	Update to wind down forecast re: business plan
Frenkel, Adam	12/3/2022	2.3	Continue to update newco financial plan presentation re: business plan
Frenkel, Adam	12/4/2022	1.4	Update AUM schedules re: business plan
Frenkel, Adam	12/4/2022	1.8	Update to recovery trust forecast re: business plan model
Frenkel, Adam	12/4/2022	1.2	Update bridge slides to reflect changes to business plan model
Frenkel, Adam	12/5/2022	2.8	Working session with A. Lal (A&M) to continue to update newco financial plan presentation re: business plan.
Frenkel, Adam	12/5/2022	2.6	Continue to update newco financial plan presentation re: business plan
Frenkel, Adam	12/5/2022	1.5	Continue to update to newco business model to reflect the inclusion new products re: business plan
Lal, Arjun	12/5/2022	2.8	Working session with A. Frenkel (A&M) to continue to update newco financial plan presentation re: business plan.
Campagna, Robert	12/6/2022	1.2	Meeting with UCC professionals (M3 and PWP), UCC cochair, A. Lal, C. Dailey, A. Frenkel (A&M), Centerview, and Celsius (C. Ferraro, O. Blonstein, VJ Vesnaver) to discuss Newco developments and updates.
Campagna, Robert	12/6/2022	1.8	Meeting with Celsius product development team (C. Ferraro, O. Blonstein, S. Hart, K. Osadetz) to discuss products, market size and fee opportunities.
Dailey, Chuck	12/6/2022	1.0	Participate in meeting with UCC professionals (M3 and PWP), UCC cochair, A. Lal, R. Campagna, A. Frenkel (A&M), Centerview, and Celsius (C. Ferraro, O. Blonstein, VJ Vesnaver) to discuss Newco developments and updates.
Frenkel, Adam	12/6/2022	0.2	Update AUM Schedules re: business plan
Frenkel, Adam	12/6/2022	2.6	Review of newco product assumptions re: business plan
Frenkel, Adam	12/6/2022	0.8	Call with O. Blonstein, S. Hart, R. Pavon (CEL) A. Lal (A&M) to discuss NewCo business plan updates
Frenkel, Adam	12/6/2022	1.0	Participate in meeting with UCC professionals (M3 and PWP), UCC cochair, A. Lal, C. Dailey, R. Campagna (A&M), Centerview, and Celsius (C. Ferraro, O. Blonstein, VJ Vesnaver) to discuss Newco developments and updates.
Frenkel, Adam	12/6/2022	1.2	Continue to update to newco business model to reflect the inclusion new products re: business plan
Frenkel, Adam	12/6/2022	2.2	Review of payroll file to support updated assumptions re: business plan
Lal, Arjun	12/6/2022	0.8	Call with O. Blonstein, S. Hart, R. Pavon (CEL) A. Frenkel (A&M) to discuss NewCo business plan updates
Lal, Arjun	12/6/2022	3.3	Working session with C. Dailey (A&M) and Celsius team re: latest business plan proposal.

Exhibit D

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
December 1, 2022 through December 31, 2022***

BUSINESS PLAN

Professional	Date	Hours	Activity
Lal, Arjun	12/6/2022	1.2	Meeting with UCC professionals (M3 and PWP), UCC cochair, R. Campagna, C. Dailey, A. Frenkel (A&M), Centerview, and Celsius (C. Ferraro, O. Blonstein, VJ Vesnaver) to discuss Newco developments and updates.
Brantley, Chase	12/7/2022	2.7	Develop Core mining model based on materials provided by the team.
Campagna, Robert	12/7/2022	2.5	Meeting with Celsius product development team (O. Blonstein, S. Hart, K. Osadetz) and K&E to discuss products, market size and fee opportunities.
Campagna, Robert	12/7/2022	1.8	Meeting with K&E, A&M and Celsius product team to strategize on communications.
Campagna, Robert	12/7/2022	0.3	Participate in call with M. Puntus, R. Kielty (Centerview) and A. Lal, C. Brantley (A&M) related to Core Scientific term sheet and alternatives.
Dailey, Chuck	12/7/2022	1.0	Participate in meeting with A&M, K&E, and Celsius team regarding execution and timing of various items
Dailey, Chuck	12/7/2022	2.0	Partial attendance of presentation from Celsius team on NewCo customer plan
Frenkel, Adam	12/7/2022	1.5	Update to recovery trust forecast re: business plan model
Frenkel, Adam	12/7/2022	1.7	Continue to update to newco business model to reflect the inclusion new products re: business plan
Frenkel, Adam	12/7/2022	1.9	Review of company all products presentation re: business plan
Frenkel, Adam	12/7/2022	2.8	Working session with A. Lal re: updates to newco business model to reflect the inclusion new products re: business plan
Frenkel, Adam	12/7/2022	0.7	Update AUM schedules and product allocations re: business plan
Lal, Arjun	12/7/2022	0.6	Review of core mining model ahead of discussion with A&M team.
Lal, Arjun	12/7/2022	2.8	Working session with A. Frenkel re: updates to newco business model to reflect the inclusion new products re: business plan
Brantley, Chase	12/8/2022	0.9	Prepare summary and correspond with team re: debt schedule to support Core mining model.
Brantley, Chase	12/8/2022	0.9	Analyze and provide comments on debt schedule as part of the Core model.
Brantley, Chase	12/8/2022	1.1	Continue to refine Core mining model per discussion with the Company.
Brantley, Chase	12/8/2022	0.8	Call with Q. Lawlor (Celsius) to discuss Core proposal and economics.
Frenkel, Adam	12/8/2022	1.3	Update to business plan presentation to reflect changes to products
Frenkel, Adam	12/8/2022	0.4	Continue to update to wealth management product assumptions re: business plan
Frenkel, Adam	12/8/2022	2.7	Update to wealth management product assumptions re: business plan

Exhibit D

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
December 1, 2022 through December 31, 2022***

BUSINESS PLAN

Professional	Date	Hours	Activity
Frenkel, Adam	12/8/2022	1.4	Call with A. Lal (A&M) to update to wealth management product assumptions re: business plan
Frenkel, Adam	12/8/2022	1.6	Continue to update to business plan presentation to reflect changes to products
Frenkel, Adam	12/8/2022	2.2	Update to user stratification assumptions re: business plan
Lal, Arjun	12/8/2022	1.4	Call with A. Frenkel (A&M) to update to wealth management product assumptions re: business plan
Brantley, Chase	12/9/2022	2.4	Continue to refine Core mining model ahead of meeting with Company and Centerview.
Brantley, Chase	12/9/2022	0.5	Participate in call with Q. Lawlor (Celsius) and Centerview to discuss Core proposal.
Campagna, Robert	12/9/2022	0.5	Call re: confidential power provider energization with Celsius (C. Ferraro, J. Fan) and A&M (C. Brantley).
Campagna, Robert	12/9/2022	1.3	Review of mining model related to power price assumption and power providers.
Frenkel, Adam	12/9/2022	1.0	Update to financial model to reflect changes in staking forecast
Frenkel, Adam	12/9/2022	0.6	Update to newco product assumptions re: business plan
Frenkel, Adam	12/9/2022	2.0	Call with O. Blonstein, K. Rahman, S. Hart (CEL) re: newco product projections
Frenkel, Adam	12/9/2022	1.8	Update to user forecast re: business plan
Frenkel, Adam	12/9/2022	0.9	Call with A. Lal (A&M) re: staking assumptions for NewCo
Lal, Arjun	12/9/2022	0.6	Review and comment on updated mining model (core).
Lal, Arjun	12/9/2022	0.9	Call with A. Frenkel (A&M) re: staking assumptions for NewCo
Brantley, Chase	12/10/2022	0.3	Respond to questions from Houlihan re: CapEx schedule in the mining data room.
Frenkel, Adam	12/10/2022	2.4	Continue to update to business plan presentation to reflect changes to products
Frenkel, Adam	12/11/2022	2.2	Update of model assumptions to reflect changes from product projection review
Frenkel, Adam	12/11/2022	0.5	Call with A. Lal (A&M) to review status of newco product projections
Lal, Arjun	12/11/2022	0.5	Call with A. Frenkel (A&M) to review status of newco product projections
Campagna, Robert	12/12/2022	1.1	Newco business plan discussion with UCC advisors (W&C, M3, PWP) and Celsius mgmt. team (O. Blonstein, K. Osadetz, S. Hart) and R. Campagna (A&M).
Frenkel, Adam	12/12/2022	2.4	Working session with A. Lal (A&M) to continue to update to business plan presentation to reflect changes to products

Exhibit D

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
December 1, 2022 through December 31, 2022***

BUSINESS PLAN

Professional	Date	Hours	Activity
Frenkel, Adam	12/12/2022	0.2	Review of company cash model
Frenkel, Adam	12/12/2022	1.0	Participation in call with C. Ferraro, O. Blonstein, V. Vesnaver (CEL) and M. Puntus, R. Kielty, D. Bendetson (CV) and K. Cofsky (PW) and M. Rahmani, J. Schiffrin, K. Ehrler (M3) and R. Campagna (A&M) to review of progress on newco business plan
Frenkel, Adam	12/12/2022	1.6	Update to user stratification assumptions re: business plan
Frenkel, Adam	12/12/2022	2.8	Update to staking assumptions and mechanics re: business plan
Frenkel, Adam	12/12/2022	1.9	Continue to update to business plan presentation to reflect changes to products
Lal, Arjun	12/12/2022	1.3	Revisions to NewCo presentation slides
Lal, Arjun	12/12/2022	2.4	Working session with A. Frenkel (A&M) to continue to update to business plan presentation to reflect changes to products
Wadzita, Brent	12/12/2022	1.5	Update retail customer user base stratification to further break down customers by wallet size and location.
Frenkel, Adam	12/13/2022	1.4	Continue to update to business plan presentation to reflect changes to products
Frenkel, Adam	12/13/2022	2.7	Continue to update to business plan presentation to reflect changes to products
Frenkel, Adam	12/13/2022	2.3	Continue to update to business plan presentation to reflect changes to products
Frenkel, Adam	12/13/2022	1.8	Update to executive summary to reflect changes to forecast
Frenkel, Adam	12/13/2022	0.6	Correspondence with Centerview regarding prospective buyer projection diligence
Lal, Arjun	12/13/2022	1.1	Edit NewCo financial projection slides.
Frenkel, Adam	12/14/2022	2.7	Update to business plan model to reflect changes to company product assumptions
Frenkel, Adam	12/14/2022	2.2	Review of updated company product assumptions
Frenkel, Adam	12/14/2022	1.9	Update to business plan presentation to reflect changes to product assumptions
Frenkel, Adam	12/14/2022	1.7	Update to financial model to reflect latest bid proposal re: business plan
Frenkel, Adam	12/14/2022	0.7	Update to user forecast re: business plan
Wadzita, Brent	12/14/2022	1.8	Update retail customer user base stratification to further break down customers by wallet size and location.
Brantley, Chase	12/15/2022	1.3	Analyze and provide comments on the latest draft of the Core mining model.
Brantley, Chase	12/15/2022	0.4	Correspond with the mining team re: monthly profitability report.

Exhibit D

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
December 1, 2022 through December 31, 2022***

BUSINESS PLAN

Professional	Date	Hours	Activity
Frenkel, Adam	12/15/2022	1.5	Update of business plan model to reflect inclusion of customer tiers
Frenkel, Adam	12/15/2022	2.6	Review of updated company product assumptions
Frenkel, Adam	12/15/2022	2.8	Update of business plan model with A. Lal (A&M) to support company update of product projections
Frenkel, Adam	12/15/2022	1.3	Continue to update to user stratification assumptions re: business plan
Lal, Arjun	12/15/2022	2.8	Update of business plan model with A. Frenkel (A&M) to support company update of product projections
Lal, Arjun	12/15/2022	0.9	Review and update of NewCo financial output slides
Brantley, Chase	12/16/2022	0.9	Participate in call with J. Fan (Celsius) to discuss latest mining business plan scenario.
Campagna, Robert	12/16/2022	1.3	Review of latest drafts of Newco model and presentation. Provide comments on same.
Frenkel, Adam	12/16/2022	1.8	Update to custody assumptions and model mechanics
Frenkel, Adam	12/16/2022	1.8	Update of business plan model to support the introduction of customer tiers
Frenkel, Adam	12/16/2022	2.1	Update to financial model to reflect active bids re: business plan
Frenkel, Adam	12/16/2022	2.7	Update to financial model to reflect active bids re: business plan
Frenkel, Adam	12/17/2022	1.1	Continue to update to user stratification assumptions re: business plan
Frenkel, Adam	12/18/2022	2.0	Update to on ramp and off ramp assumptions and mechanics re: business plan model
Brantley, Chase	12/19/2022	0.9	Analyze assumptions for revised mining business plan scenario.
Campagna, Robert	12/19/2022	1.6	Review of details of bidder proposals with view towards plan and implementation issues.
Frenkel, Adam	12/19/2022	1.1	Update to newco financial forecast presentation re: business plan
Frenkel, Adam	12/19/2022	1.4	Continue to update of business plan model to support the introduction of customer tiers
Frenkel, Adam	12/19/2022	2.2	Update to staking assumptions re: business plan model
Frenkel, Adam	12/19/2022	2.8	Update to retail loan assumptions re: business plan model
Frenkel, Adam	12/19/2022	0.9	Call with A. Lal (A&M) re: review of convenience class stratifications re: business plan
Lal, Arjun	12/19/2022	0.9	Call with A. Frenkel (A&M) re: review of convenience class stratifications re: business plan

Exhibit D

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
December 1, 2022 through December 31, 2022***

BUSINESS PLAN

Professional	Date	Hours	Activity
Lal, Arjun	12/19/2022	1.2	Updates to NewCo model mechanics
Campagna, Robert	12/20/2022	1.4	Loan data analysis at request of K&E.
Campagna, Robert	12/20/2022	1.0	Newco business plan / model walk through with Celsius (K. Osadetz, C. Ferraro, S. Hart) and A&M (A. Frenkel, A. Lal).
Frenkel, Adam	12/20/2022	1.9	Continue to update of business plan model to support the introduction of customer tiers
Frenkel, Adam	12/20/2022	1.0	Newco business plan / model walk through with Celsius (K. Osadetz, C. Ferraro, S. Hart) and A&M (R. Campagna, A. Lal).
Frenkel, Adam	12/20/2022	1.1	Update to retail loan assumptions re: business plan model
Frenkel, Adam	12/20/2022	1.2	Update to sensitivity analysis re: business plan forecast
Frenkel, Adam	12/20/2022	1.6	Continue to update of business plan model to support the introduction of customer tiers
Frenkel, Adam	12/20/2022	1.4	Update to sensitivity analysis re: business plan forecast
Lal, Arjun	12/20/2022	1.0	Newco business plan / model walk through with Celsius (K. Osadetz, C. Ferraro, S. Hart) and A&M (A. Frenkel, R. Campagna).
Frenkel, Adam	12/21/2022	2.4	Continue to update of business plan model to support the introduction of customer tiers
Frenkel, Adam	12/21/2022	1.3	Update to on ramp and off ramp assumptions and mechanics re: business plan model
Frenkel, Adam	12/21/2022	1.9	Update to sensitivity analysis re: business plan forecast
Frenkel, Adam	12/21/2022	1.9	Working session with A. Lal (A&M) re: updates to wealth management product assumptions re: business plan model
Frenkel, Adam	12/21/2022	2.1	Continue to update of business plan model to support the introduction of customer tiers
Lal, Arjun	12/21/2022	1.9	Working session with A. Frenkel (A&M) re: updates to wealth management product assumptions re: business plan model
Brantley, Chase	12/22/2022	0.8	Participate in call with J. Fan (Celsius) to review mining balance sheet.
Campagna, Robert	12/22/2022	1.3	Review and provide comments on Newco materials for special committee.
Frenkel, Adam	12/22/2022	1.1	Correspondence with company regarding user forecast re: business plan
Frenkel, Adam	12/22/2022	2.5	Update of business plan model expense assumptions
Frenkel, Adam	12/22/2022	1.2	Update to monthly liquidity forecast re: business plan
Frenkel, Adam	12/22/2022	2.3	Update to newco financial forecast presentation re: business plan

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
December 1, 2022 through December 31, 2022***

BUSINESS PLAN

Professional	Date	Hours	Activity
Frenkel, Adam	12/22/2022	1.7	Update to wealth management product assumptions re: business plan model
Frenkel, Adam	12/23/2022	2.4	Update of business plan model to support update of company product projections
Frenkel, Adam	12/23/2022	1.8	Update to wealth management product assumptions re: business plan model
Frenkel, Adam	12/23/2022	1.3	Update to newco financial forecast presentation re: business plan
Frenkel, Adam	12/23/2022	1.2	Update to standalone business plan forecast re: business plan
Lal, Arjun	12/23/2022	1.1	Working session with A. Frenkel (A&M) re: newco financial forecast
Lal, Arjun	12/23/2022	1.3	Inclusions of inputs into NewCo model following review of proposed bidder proposal
Frenkel, Adam	12/24/2022	2.4	Update to newco financial forecast presentation to reflect updated assumptions re: business plan
Brantley, Chase	12/27/2022	0.9	Review latest draft of mining business plan model and prepare comments.
Frenkel, Adam	12/27/2022	2.3	Update to standalone business plan forecast re: business plan
Frenkel, Adam	12/27/2022	0.9	Update to newco financial forecast presentation to reflect updated assumptions re: business plan
Frenkel, Adam	12/27/2022	1.6	Update to wealth management product assumptions re: business plan model
Brantley, Chase	12/28/2022	1.8	Continue to review latest draft of mining business plan model and share comments with the team.
Campagna, Robert	12/28/2022	1.1	Weekly mining business sub call with UCC advisors (W&C, M3, PWP), Celsius (C. Ferraro, P. Holert).
Frenkel, Adam	12/28/2022	2.8	Update to standalone business plan forecast re: business plan
Frenkel, Adam	12/28/2022	2.4	Update to newco financial forecast presentation to reflect standalone plan re: business plan
Frenkel, Adam	12/28/2022	1.6	Update to user forecast re: business plan
Frenkel, Adam	12/28/2022	0.7	Update to monthly liquidity forecast re: business plan
Frenkel, Adam	12/28/2022	1.3	Update to product profitability schedules re: business plan
Brantley, Chase	12/29/2022	1.8	Finalize mining business plan model to share with potential bidder.
Brantley, Chase	12/29/2022	1.2	Call with Q. Lawlor, J. Golding (Celsius) to discuss mining contract rejection term sheet proposal.
Frenkel, Adam	12/29/2022	1.6	Update to newco financial forecast presentation to reflect updated assumptions re: business plan

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
December 1, 2022 through December 31, 2022***

BUSINESS PLAN

Professional	Date	Hours	Activity
Frenkel, Adam	12/29/2022	1.8	Update to on ramp and off ramp assumptions and mechanics re: business plan model
Frenkel, Adam	12/29/2022	1.6	Update to newco financial forecast presentation to reflect standalone plan re: business plan
Frenkel, Adam	12/29/2022	1.6	Update to staking assumptions re: business plan model
Frenkel, Adam	12/29/2022	2.8	Update to retail loan assumptions re: business plan model
Frenkel, Adam	12/30/2022	1.6	Update to newco financial forecast presentation to reflect standalone plan re: business plan
Frenkel, Adam	12/30/2022	1.3	Continue to update to staking assumptions re: business plan model
Frenkel, Adam	12/30/2022	1.8	Update to user forecast re: business plan
Frenkel, Adam	12/30/2022	1.9	Continue to update to retail loan assumptions re: business plan model
Frenkel, Adam	12/31/2022	2.2	Continue to update to retail loan assumptions re: business plan model

Subtotal **267.5**

CASE ADMINISTRATION

Professional	Date	Hours	Activity
Kinealy, Paul	12/1/2022	0.3	Review examiner guidelines re: supplemental declarations and fee guidelines.
Kinealy, Paul	12/1/2022	0.4	Analyze updated parties-in-interest data.
Bixler, Holden	12/7/2022	0.3	Call with P. Kinealy (A&M) re updated disclosures.
Kinealy, Paul	12/7/2022	0.3	Call with H. Bixler (A&M) re updated disclosures.
Allison, Roger	12/9/2022	0.2	Call with H. Bixler and P. Kinealy (A&M) re: status of workstreams and claims process.
Bixler, Holden	12/9/2022	0.2	Call with P. Kinealy and R. Allison (A&M) re: status of workstreams and claims process.
Kinealy, Paul	12/9/2022	0.2	Call with H. Bixler and R. Allison (A&M) re: status of workstreams and claims process.

Subtotal **1.9**

CASH FORECASTS

Professional	Date	Hours	Activity
Campagna, Robert	12/1/2022	1.4	Analysis of prior week / cumulative budget vs. actual reporting and associated weekly reporting deck.

Exhibit D

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
December 1, 2022 through December 31, 2022***

CASH FORECASTS

Professional	Date	Hours	Activity
Campagna, Robert	12/1/2022	0.4	Call related to proposed coin movement / approval with Celsius (A. Alisie, C. Ferraro, R. Sabo) and D. Barse.
Lucas, Emmet	12/1/2022	1.1	Update scenario analysis for funding requirements at GK8 dependent on closing date per request of K&E.
Lucas, Emmet	12/1/2022	0.4	Update budget-to-actuals report for week ended November 25th for comments received from C. Brantley (A&M).
Lucas, Emmet	12/1/2022	0.4	Update model mechanics in cash model for closure of bank accounts.
Lucas, Emmet	12/1/2022	0.2	Update November 25th weekly cash report for mining updates provided by D. Albert (CEL).
Lucas, Emmet	12/1/2022	0.9	Update GK8 cash flow forecast for updated prepetition payment assumptions.
Brantley, Chase	12/2/2022	0.5	Participate in call with M3, E. Lucas (A&M) to discuss cash forecast and mining liquidity.
Brantley, Chase	12/2/2022	0.2	Correspond with the mining team re: certain uptimes at proprietary sites.
Colangelo, Samuel	12/2/2022	0.4	Review cash model and update activity to reflect OCP payments.
Lucas, Emmet	12/2/2022	0.9	Prepare November intercompany report as required under Cash Management Order.
Lucas, Emmet	12/2/2022	1.3	Prepare November monthly reconciliation report for cash activity as required under Cash Management Order.
Lucas, Emmet	12/2/2022	0.7	Participate in call with M3, C. Brantley (A&M) to discuss cash forecast and mining liquidity.
Brantley, Chase	12/4/2022	0.2	Respond to C. Ferraro (Celsius) questions re: publicly filed cash and coin reports.
Lucas, Emmet	12/4/2022	0.3	Correspond with S. Briefel (K&E) regarding liquidity profile at GK8, chapter 11 implications.
Brantley, Chase	12/5/2022	0.3	Correspond with team re: sharing cash flow materials with Houlihan,
Brantley, Chase	12/5/2022	0.7	Analyze BTC revenue and hash rate file for the week ending December 2.
Brantley, Chase	12/5/2022	0.9	Prepare responses to questions from M3 re: hosting expenses in the cash flow forecast.
Brantley, Chase	12/5/2022	2.2	Begin updating mining cash flow forecast deployment assumptions ahead of distributed revised forecast.
Campagna, Robert	12/5/2022	0.8	Assessment of cash required to be left behind in 363 sale of platform assets.
Lucas, Emmet	12/5/2022	1.6	Update model mechanics to include GK8 in post-petition Celsius Debtors forecasting, cash reporting structure.
Lucas, Emmet	12/5/2022	0.8	Update GK8 cash flow forecast for new inputs from company ahead of Petition date.
Lucas, Emmet	12/5/2022	2.7	Update model mechanics in cash flow forecast to update assumptions, outputs through June 2023.

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
December 1, 2022 through December 31, 2022***

CASH FORECASTS

Professional	Date	Hours	Activity
Lucas, Emmet	12/5/2022	2.2	Prepare draft deliverable of budget-to-actuals report for week ended December 2nd.
Brantley, Chase	12/6/2022	0.9	Revise certain uptime assumptions in the cash forecast per review with the Company.
Brantley, Chase	12/6/2022	1.7	Analyze mining contract roll-off schedule and share with the Company as part of the revised cash forecast.
Brantley, Chase	12/6/2022	1.2	Review mining S&U tax analysis based on latest deployment schedule.
Brantley, Chase	12/6/2022	1.6	Update mining cash flow model forecast timeframe and continue to revise deployment assumptions.
Brantley, Chase	12/6/2022	0.4	Correspond with P. Holert and Q. Lawlor (Celsius) re: current and future uptime assumptions.
Campagna, Robert	12/6/2022	0.6	Review of Fireblocks agreement and cash based costs.
Colangelo, Samuel	12/6/2022	0.6	Reconcile cash model / bank activity and mark tracked payments accordingly.
Frenkel, Adam	12/6/2022	0.6	Call with E. Lucas (A&M) to reconcile headcount figures between cash flow forecast and business plan.
Lucas, Emmet	12/6/2022	0.6	Call with A. Frenkel (A&M) to reconcile headcount figures between cash flow forecast and business plan.
Lucas, Emmet	12/6/2022	1.2	Update mining inputs in cash flow forecast to review liquidity needs.
Lucas, Emmet	12/6/2022	1.2	Update Israel cash flow forecast for ad hoc local counsel payments, revised funding requirements.
Brantley, Chase	12/7/2022	0.6	Participate in call with E. Lucas (A&M) to review monthly cash flow forecast.
Brantley, Chase	12/7/2022	1.7	Develop bridge between historical mining direct cash flow and P&L.
Brantley, Chase	12/7/2022	0.6	Review non-debtor affiliate cash forecast schedule ahead of funding.
Brantley, Chase	12/7/2022	2.4	Continue to build bridge between forecast cash flow and forecast P&L.
Campagna, Robert	12/7/2022	0.8	Follow up analysis related to coin movement between workspaces.
Campagna, Robert	12/7/2022	0.4	Review coin report for approval.
Lal, Arjun	12/7/2022	2.1	Review weekly cash flow pack for UCC and correspondence with A&M team re: same.
Lucas, Emmet	12/7/2022	1.1	Update cash flow forecast for new mining inputs from C. Brantley (A&M) to review revised liquidity view.
Lucas, Emmet	12/7/2022	0.9	Update Israel cash flow forecast for comments received from L. Koren (CEL).
Lucas, Emmet	12/7/2022	2.7	Update operating assumptions, other non-operating impacts in extended cash flow forecast.

Exhibit D

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
December 1, 2022 through December 31, 2022***

CASH FORECASTS

Professional	Date	Hours	Activity
Lucas, Emmet	12/7/2022	1.4	Update 2023 liquidity forecast at Celsius Mining LLC for various Core scenarios.
Lucas, Emmet	12/7/2022	0.4	Update budget-to-actuals report for week ended December 2nd per comments of C. Brantley (A&M).
Lucas, Emmet	12/7/2022	0.3	Prepare updated output schedules with November 23rd forecast per request of Y. Choi (CEL).
Lucas, Emmet	12/7/2022	0.6	Participate in call with C. Brantley (A&M) to review monthly cash flow forecast.
Brantley, Chase	12/8/2022	0.9	Participate in call with E. Lucas (A&M) to review expanded liquidity forecast.
Brantley, Chase	12/8/2022	0.4	Review treatment of DeFi loan payment and cash flow forecast.
Campagna, Robert	12/8/2022	1.5	Analysis of prior week / cumulative budget vs. actual reporting and associated weekly reporting deck.
Lucas, Emmet	12/8/2022	0.9	Participate in call with C. Brantley (A&M) to review expanded liquidity forecast.
Lucas, Emmet	12/8/2022	0.8	Prepare refreshed cash and coin report for November.
Lucas, Emmet	12/8/2022	0.8	Update mining inputs in cash flow forecast per comments from company.
Brantley, Chase	12/9/2022	0.5	Call with C. Ferraro (Celsius), R. Campagna (A&M) and the mining team to discuss potential hedges.
Brantley, Chase	12/9/2022	1.9	Prepare schedule of mining cash flow to estimate impact of certain hedges.
Brantley, Chase	12/9/2022	0.4	Review proposed hedging options ahead of call with the Company.
Brantley, Chase	12/9/2022	0.7	Respond to questions from Houlihan re: mining cash flow.
Brantley, Chase	12/9/2022	0.5	Participate in call with M3 (UCC advisors), E. Lucas and R. Campagna (both A&M) to weekly report for the week ending December 2.
Campagna, Robert	12/9/2022	0.3	Participate in call with M3 and C. Brantley and E. Lucas (both A&M) to discuss cash performance and prior week results.
Colangelo, Samuel	12/9/2022	0.2	Update professional fee tracker list to reflect latest invoices received and paid.
Lucas, Emmet	12/9/2022	0.4	Participate in call with M3 team, R. Campagna and C. Brantley (both A&M) to discuss questions into liquidity bridge.
Lucas, Emmet	12/9/2022	1.3	Prepare historical spend analysis for Israel to validate proposed intercompany funding pursuant to conversation with M3.
Lucas, Emmet	12/9/2022	1.6	Build liquidity scenario analysis for various power deposit options for Celsius Mining LLC in cash flow forecast.
Lucas, Emmet	12/9/2022	1.8	Update model mechanics in cash flow forecast to roll forward into week ending December 16th for draft outputs.
Brantley, Chase	12/11/2022	0.6	Analyze and share GK8 funding schedule with team.

Exhibit D

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
December 1, 2022 through December 31, 2022***

CASH FORECASTS

Professional	Date	Hours	Activity
Brantley, Chase	12/12/2022	1.8	Update mining model cash flow model and revise bridge to prior published forecast.
Brantley, Chase	12/12/2022	0.4	Call with J. Fan (Celsius) to discuss Bitmain credits.
Brantley, Chase	12/12/2022	0.6	Participate in call with E. Lucas (A&M, Mining team to discuss deposits to be reflected in cash flow forecast.
Brantley, Chase	12/12/2022	0.6	Call with Mining team (C. Ferraro, J. Fan) and A&M (R. Campagna) to discuss deposit / power requirements.
Brantley, Chase	12/12/2022	0.7	Participate in call with E. Lucas (A&M), L. Koren (CEL) to discuss 2023 Israel cash flow forecast.
Brantley, Chase	12/12/2022	0.8	Revise mining hedging schedule and share with team for review.
Brantley, Chase	12/12/2022	2.2	Continue to revise mining model based on latest expected timing of certain payments and invoicing.
Campagna, Robert	12/12/2022	0.6	Call with Mining team (C. Ferraro, J. Fan) and A&M (C. Brantley) to discuss deposit / power requirements.
Campagna, Robert	12/12/2022	0.7	Review and revise updated coin reporting for filing on docket.
Lal, Arjun	12/12/2022	2.1	Review and providing comments to cash and coin report ahead of disbursement.
Lucas, Emmet	12/12/2022	0.7	Multiple updates to the cash and coin report per comments from R. Campagna, A. Lal (both A&M), C. Ferraro (CEL).
Lucas, Emmet	12/12/2022	2.1	Build scenario analysis, output schedules for various Mining liquidity views based on active rig assumptions.
Lucas, Emmet	12/12/2022	0.7	Participate in call with C. Brantley (A&M), L. Koren (CEL) to discuss 2023 Israel cash flow forecast.
Lucas, Emmet	12/12/2022	0.6	Participate in call with C. Brantley (A&M, Mining team to discuss deposits to be reflected in cash flow forecast.
Lucas, Emmet	12/12/2022	0.3	Correspond with S. Colangelo (A&M), R. Marston (K&E) regarding payment of professional fees.
Lucas, Emmet	12/12/2022	2.1	Prepare draft deliverable of budget-to-actuals report for week ended December 9th.
Brantley, Chase	12/13/2022	0.7	Revise mining cash flow assumptions per discussion with the Company.
Brantley, Chase	12/13/2022	1.1	Call with J. Fan (Celsius) to discuss latest mining cash flow forecast assumptions.
Campagna, Robert	12/13/2022	0.5	Research related to USDT coin and ability to convert.
Colangelo, Samuel	12/13/2022	0.5	Assemble support for grouped bank transactions per confirmations received from Celsius.
Colangelo, Samuel	12/13/2022	0.8	Reconcile cash model / bank activity and mark tracked payments accordingly.
Lal, Arjun	12/13/2022	1.3	Review of mining model following updates to liquidity forecasting.

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
December 1, 2022 through December 31, 2022***

CASH FORECASTS

Professional	Date	Hours	Activity
Lucas, Emmet	12/13/2022	0.6	Update professional fee payment tracker for ACH payments in bank activity.
Lucas, Emmet	12/13/2022	1.3	Update model mechanics in cash flow forecast for money market accounts, intercompany funding.
Lucas, Emmet	12/13/2022	1.9	Further updates to cash flow model to integrate GK8 into forecasting and reporting methodologies.
Lucas, Emmet	12/13/2022	1.8	Update Mining liquidity scenario analysis calculations for updated assumptions.
Brantley, Chase	12/14/2022	0.9	Review and provide comments for non-mining cash flow forecast ahead of next forecast distribution.
Campagna, Robert	12/14/2022	0.3	Call with R. Sabo, R. Tokar (CEL) and A. Lal, A. Ciriello (A&M) to discuss proposed coin movements
Ciriello, Andrew	12/14/2022	0.3	Call with R. Sabo, R. Tokar (CEL) and R. Campagna, A. Lal (A&M) to discuss proposed coin movements
Colangelo, Samuel	12/14/2022	0.4	Update support for grouped bank transactions per confirmations received from Celsius.
Colangelo, Samuel	12/14/2022	0.4	Edit cash model / bank activity to reflect additional payment confirmations.
Lal, Arjun	12/14/2022	0.6	Correspondence with A&M team re: latest cash flow forecast.
Lal, Arjun	12/14/2022	1.1	Correspondence with A&M team and review of funding plan between GK8 and Celsius IL.
Lal, Arjun	12/14/2022	0.3	Call with R. Sabo, R. Tokar (CEL) and R. Campagna, A. Ciriello (A&M) to discuss proposed coin movements
Lal, Arjun	12/14/2022	1.2	Review of cash flow forecast for liquidity assumptions ahead of UCC meeting.
Lal, Arjun	12/14/2022	1.4	Review and comment on weekly cash flow report for UCC.
Lucas, Emmet	12/14/2022	0.9	Adjust Israel, GK8 cash flow forecast per comments from A. Lal (A&M).
Lucas, Emmet	12/14/2022	1.8	Reconcile Israel, GK8 liquidity assumptions in budget to determine funding requirements accounting for minimum cash assumptions.
Brantley, Chase	12/15/2022	0.5	Participate in call with M3 (UCC advisors) to discuss margin at proprietary site.
Brantley, Chase	12/15/2022	0.3	Call with J. Fan (Celsius) to discuss the margin analysis at proprietary sites.
Campagna, Robert	12/15/2022	1.7	Analysis of prior week / cumulative budget vs. actual reporting and associated weekly reporting deck.
Campagna, Robert	12/15/2022	0.6	Establish procedures for wire transfers prior to year end.
Campagna, Robert	12/15/2022	0.6	Review latest draft coin report and explanations of changes.
Lal, Arjun	12/15/2022	1.1	Review and comment on monthly spending report

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
December 1, 2022 through December 31, 2022***

CASH FORECASTS

Professional	Date	Hours	Activity
Lal, Arjun	12/15/2022	0.7	Correspondence with E. Lucas (A&M) re: latest CF forecast and proposed disbursements.
Lal, Arjun	12/15/2022	0.5	Additional review of CF forecast.
Lucas, Emmet	12/15/2022	0.6	Build minimum cash schedule for GK8 per conversation with L. Koren (CEL) to validate funding needs.
Lucas, Emmet	12/15/2022	1.4	Prepare liquidity sensitivity analysis on GK8 per communication with L. Lamesh (GK8).
Lucas, Emmet	12/15/2022	0.6	Update professional fee forecast assumptions based on fee applications.
Lucas, Emmet	12/15/2022	0.3	Update December 9th budget-to-actuals per comments of C. Brantley (A&M).
Lucas, Emmet	12/15/2022	2.3	Build detailed supporting schedule of retention payments based on updated assumptions provided by the company to use in budget.
Brantley, Chase	12/16/2022	0.9	Revise mining cash flow forecast to account for latest estimate on hedge pricing.
Brantley, Chase	12/16/2022	0.7	Analyze revised capex forecast for remaining site build costs.
Brantley, Chase	12/16/2022	0.5	Participate in call with M3 (UCC advisors) and A&M (R. Campagna and E. Lucas) to weekly report for the week ending December 9.
Brantley, Chase	12/16/2022	0.4	Discuss potential mining hedge opportunities with C. Ferraro (Celsius) based on latest cash forecast.
Campagna, Robert	12/16/2022	0.8	Analysis of professional fees incurred base upon first interim fee applications.
Campagna, Robert	12/16/2022	0.7	Call with A&M (C. Brantley, E. Lucas) and M3 to discuss prior week's results and other items.
Lucas, Emmet	12/16/2022	0.7	Call with A&M (C. Brantley, R. Campagna) and M3 to discuss prior week's results and other items.
Lucas, Emmet	12/16/2022	0.8	Update capex assumptions in cash flow forecast based on new assumptions provided by company.
Lucas, Emmet	12/16/2022	1.3	Prepare professional fee summary schedule of payments, accruals per request of R. Campagna (A&M).
Lucas, Emmet	12/16/2022	1.6	Update model mechanics in cash flow forecast to roll forward into week ending December 23rd for distributable view.
Brantley, Chase	12/19/2022	1.0	Analyze rig roll-off schedule as part of the mining cash flow model update.
Brantley, Chase	12/19/2022	0.6	Analyze mined BTC and hash rate report for the week ending December 16.
Lal, Arjun	12/19/2022	1.1	Review of first cut of CF forecast for prior week
Lucas, Emmet	12/19/2022	1.4	Build first draft of year-end professional fee payment tracker for validation of objection periods, invoices received.
Lucas, Emmet	12/19/2022	0.2	Correspond with L. Wasserman (K&E), L. Koren (CEL) re: bank letter to Bank of Jerusalem to release funds.

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
December 1, 2022 through December 31, 2022***

CASH FORECASTS

Professional	Date	Hours	Activity
Lucas, Emmet	12/19/2022	1.8	Prepare draft deliverable of budget-to-actuals report for week ended December 16th.
Brantley, Chase	12/20/2022	1.4	Prepare deployment scenario analysis to reflect different outcomes with hosting provider.
Brantley, Chase	12/20/2022	0.6	Correspond with the Company re: certain curtailment costs to be included in the cash flow forecast.
Brantley, Chase	12/20/2022	0.6	Review schedule of fees to be paid by year end and coordinate timing with team.
Brantley, Chase	12/20/2022	0.9	Analyze uptime and rig deployment reports ahead of updating mining cash flow model.
Brantley, Chase	12/20/2022	0.7	Revise S&U tax forecast based on latest deployment timing assumptions ahead of call with tax team.
Brantley, Chase	12/20/2022	0.7	Review and provide comments for bridge to prior cash flow forecast ahead of sharing with Company and special committee.
Brantley, Chase	12/20/2022	0.9	Update mining model for executed mining hedge and other uptime assumptions.
Brantley, Chase	12/20/2022	0.5	Participate in call with J. Fan, L. Koren (Celsius) to discuss S&U tax forecast.
Brantley, Chase	12/20/2022	0.4	Review analysis of S&U taxes prepared by the Company and compare to schedule in the cash flow.
Brantley, Chase	12/20/2022	0.6	Call with E. Lucas (A&M) to review draft of cash flow forecast.
Campagna, Robert	12/20/2022	0.5	Review of working update of cash flow forecast through June 2023 with A&M (E. Lucas, C. Brantley)
Campagna, Robert	12/20/2022	0.7	Review and approve weekly coin report.
Campagna, Robert	12/20/2022	0.6	Call with C. Ferraro (Celsius) related to cash forecast and ops.
Campagna, Robert	12/20/2022	0.3	Call with K&E and Celsius (D. Tappen) to discuss DeFi Order and process to repay.
Ciriello, Andrew	12/20/2022	0.5	Call with D. Tappen, I. Inbar (CEL), L. Wasserman, J. Ryan (K&E) and A. Lal (A&M) to discuss operational processes to facilitate loan repayment
Colangelo, Samuel	12/20/2022	0.4	Assemble support for grouped bank transactions per confirmations received from Celsius.
Colangelo, Samuel	12/20/2022	0.5	Reconcile cash model / bank activity and mark tracked payments accordingly.
Lal, Arjun	12/20/2022	0.5	Call with D. Tappen, I. Inbar (CEL), L. Wasserman, J. Ryan (K&E) and A. Ciriello (A&M) to discuss operational processes to facilitate loan repayment
Lal, Arjun	12/20/2022	1.6	Provide comments to A&M team re: latest CF forecast.
Lucas, Emmet	12/20/2022	0.6	Build consolidated summary liquidity bridge with commentary for external distribution.
Lucas, Emmet	12/20/2022	1.6	Build bridge of March 31, 2023 liquidity position between current, prior forecasts.

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
December 1, 2022 through December 31, 2022***

CASH FORECASTS

Professional	Date	Hours	Activity
Lucas, Emmet	12/20/2022	0.6	Call with C. Brantley (A&M) to review draft of cash flow forecast.
Lucas, Emmet	12/20/2022	1.6	Update cash flow forecast for comments from R. Campagna, A. Lal, C. Brantley (all A&M).
Lucas, Emmet	12/20/2022	0.6	Review US payroll figures, reconcile to assumptions in cash flow forecast model.
Lucas, Emmet	12/20/2022	1.4	Adjust timing assumptions in cash flow forecast based on actuals during measurement period.
Lucas, Emmet	12/20/2022	1.4	Build complementary liquidity bridge for Q2 2023 activity to for impacts to June 20, 2023 liquidity.
Lucas, Emmet	12/20/2022	1.3	Update year-end professional fee tracker for invoices received, information to release payments.
Brantley, Chase	12/21/2022	0.4	Coordinate with team re: fee payments to be executed ahead of year end.
Brantley, Chase	12/21/2022	1.1	Finalize deployment scenario analysis to reflect different outcomes with hosting provider.
Brantley, Chase	12/21/2022	0.9	Review and provide comments for weekly variance analysis for the week ending December 16.
Brantley, Chase	12/21/2022	1.5	Review mining invoices for payment and update mining cash flow forecast.
Campagna, Robert	12/21/2022	1.3	Analysis of prior week / cumulative budget vs. actual reporting and associated weekly reporting deck.
Campagna, Robert	12/21/2022	1.3	Review and update presentation for special committee related to liquidity forecast and support.
Campagna, Robert	12/21/2022	0.7	Follow up with D. Tappen related to DeFi payoff.
Lal, Arjun	12/21/2022	0.4	Correspondence with A&M team re: latest cash flow forecast.
Lal, Arjun	12/21/2022	0.7	Review of updated professional fee tracker in cash model
Lucas, Emmet	12/21/2022	0.6	Update December 16th weekly cash report for comments received from C. Brantley (A&M).
Lucas, Emmet	12/21/2022	0.7	Reconcile payments in week 1 of cash flow forecast to proposed payments amount by company.
Lucas, Emmet	12/21/2022	0.7	Build cash flow package for Special Committee.
Lucas, Emmet	12/21/2022	0.8	Update GK8 cash flow forecast for funding assumptions provided by company.
Lucas, Emmet	12/21/2022	0.9	Update year-end professional fee tracker for comments received from A&M team.
Lucas, Emmet	12/21/2022	2.3	Update cash flow package for comments received from company.
Lucas, Emmet	12/21/2022	0.3	Correspond with A. Wirtz, R. Marston (both K&E) regarding professional fee wires.

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
December 1, 2022 through December 31, 2022***

CASH FORECASTS

Professional	Date	Hours	Activity
Lucas, Emmet	12/21/2022	1.1	Prepare bridge for R. Campagna (A&M) for updated KERP assumptions based on new payment scenarios.
Lucas, Emmet	12/21/2022	0.3	Update November cash management reporting deliverables per comments from K&E.
Brantley, Chase	12/22/2022	1.2	Review mining cash flow with J. Fan (Celsius) ahead of distribution.
Brantley, Chase	12/22/2022	1.8	Review of final cash flow forecast and bridge for updates to week 1 disbursements and bridge commentary.
Campagna, Robert	12/22/2022	0.8	Review updated cash flow forecast prior to distribution to UCC advisors
Lal, Arjun	12/22/2022	0.5	Correspondence with E. Lucas (A&M) re: CF forecast
Lucas, Emmet	12/22/2022	0.3	Correspond with T. Walsh (CEL) regarding payroll assumptions in cash flow forecast.
Lucas, Emmet	12/22/2022	0.7	Actualize week-to-date bank activity in cash flow forecast ahead of external distribution.
Lucas, Emmet	12/22/2022	1.6	Update liquidity bridge, supporting schedules in cash flow forecast model from comments from R. Campagna, A. Lal (both A&M).
Lucas, Emmet	12/22/2022	0.7	Update expenses for Celsius Mining LLC in cash flow forecast for invoices received.
Lucas, Emmet	12/22/2022	2.6	Update cash flow distributable package for final comments received from company, A&M.
Lucas, Emmet	12/22/2022	0.2	Update December 16th weekly cash report for mining updates provided by D. Albert (CEL).
Lucas, Emmet	12/22/2022	0.2	Correspond with D. Delano (CEL), L. Wasserman (K&E) regarding opening of money market accounts.
Lucas, Emmet	12/22/2022	0.8	Update professional fee forecast, accrual schedule for estimates provided by advisors.
Brantley, Chase	12/23/2022	0.5	Participate in call with M3 (UCC advisors) to weekly report for the week ending December 9.
Lucas, Emmet	12/26/2022	0.2	Correspond with Y. Choi (CEL) regarding bridge of liquidity in updated cash flow forecast.
Lucas, Emmet	12/26/2022	0.6	Prepare consolidated liquidity bridge for J. Magliano (M3) per request.
Lucas, Emmet	12/26/2022	0.4	Reconcile US payroll data to forecast assumptions to refine amounts in budget.
Lucas, Emmet	12/26/2022	1.8	Prepare draft deliverable of budget-to-actuals report for week ended December 23rd.
Lucas, Emmet	12/26/2022	0.2	Prepare flat file of cash flow forecast for M3.
Lucas, Emmet	12/26/2022	0.3	Confirm model assumptions in cash forecast regarding EFH collections per request of C. Ferraro (CEL).
Colangelo, Samuel	12/27/2022	0.6	Reconcile cash model / bank activity and mark tracked payments accordingly.

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
December 1, 2022 through December 31, 2022***

CASH FORECASTS

Professional	Date	Hours	Activity
Colangelo, Samuel	12/28/2022	0.6	Reconcile cash model / bank activity and mark tracked payments accordingly.
Colangelo, Samuel	12/28/2022	0.4	Assemble support for grouped bank transactions per confirmations received from Celsius.
Lucas, Emmet	12/28/2022	0.4	Update daily cash balances/activity to categorize transactions to confirm advisor payments.
Campagna, Robert	12/29/2022	0.9	Analysis of prior week / cumulative budget vs. actual reporting and associated weekly reporting deck.
Brantley, Chase	12/30/2022	0.8	Further updates to Core rejection of hosting contract forecast to account for movement of rigs.
Brantley, Chase	12/30/2022	2.1	Update cash flow model and bridge to account for Core rejection of hosting contract.
Brantley, Chase	12/30/2022	0.3	Review bridge of cash forecast to be shared with M3 (UCC).
Campagna, Robert	12/30/2022	1.6	Analysis of incremental cash impact associated with potential rejection of Core hosting contract.
Lucas, Emmet	12/30/2022	0.3	Prepare liquidity bridge per request of J. Magliano (M3) for refreshed forecast.
Subtotal		187.8	

CLAIMS ADMINISTRATION & OBJECTIONS

Professional	Date	Hours	Activity
Allison, Roger	12/1/2022	1.1	Analyze potential scheduled to file claim matches for accuracy
Allison, Roger	12/1/2022	2.3	Perform quality control review of retail customer claim triage master file re: accuracy of claim matches
Allison, Roger	12/1/2022	2.1	Process updated claims register re: quality control procedures and change report
Pogorzelski, Jon	12/1/2022	0.7	Reconcile filed claims related to custody accounts to identify differences with scheduled customer claims
Pogorzelski, Jon	12/1/2022	1.1	Verify claims associated with customer accounts to reconcile against scheduled claims for future omnibus objections
Pogorzelski, Jon	12/1/2022	1.2	Prepare analysis of filed customer claims connected with bitwala accounts to triage for initial review of customer claim matching
Pogorzelski, Jon	12/1/2022	0.9	Analyze filed customer claims with CEL tokens to reconcile differences with scheduled customer claims
Pogorzelski, Jon	12/1/2022	0.6	Evaluate filed claims related to custody accounts to reconcile variances with scheduled claims
Allison, Roger	12/5/2022	1.2	Review customer claim matching accuracy re: prepared claim triage file
Bixler, Holden	12/5/2022	0.3	Correspond with team re: updated claims register.
Bixler, Holden	12/5/2022	0.3	Correspond with team re: team wallet issues.

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
December 1, 2022 through December 31, 2022***

CLAIMS ADMINISTRATION & OBJECTIONS

Professional	Date	Hours	Activity
Pogorzelski, Jon	12/5/2022	1.1	Process filed customer claims connected with bitwala accounts to match with scheduled customer claims
Allison, Roger	12/6/2022	2.9	Review master claims triage file re: updated claim types and claim matching
Bixler, Holden	12/6/2022	1.1	Review and revise draft Voyager declaration.
Bixler, Holden	12/6/2022	0.3	Correspond with team re: rescheduled claims kickoff.
Kinealy, Paul	12/6/2022	0.7	Analyze current claims workplan and provide updates re: same.
Pogorzelski, Jon	12/6/2022	1.4	Process newly filed claims related to account balances to match with scheduled customer claims
Pogorzelski, Jon	12/6/2022	0.6	Prepare analysis of claims related to customer loans to reconcile differences with scheduled customer claims
Pogorzelski, Jon	12/6/2022	0.7	Analyze filed customer claims connected with bitwala accounts to identify substantive duplicates for omnibus future objections
Pogorzelski, Jon	12/6/2022	1.2	Identify customer related claims to reconcile variances with scheduled claims
Pogorzelski, Jon	12/6/2022	1.2	Verify filed customer claims connected with bitwala accounts to capture key data related to future objections
Allison, Roger	12/7/2022	2.2	Review electronic POC customer claims reports from Stretto re: identify potential format updates
Allison, Roger	12/7/2022	2.9	Analyze customer claim coin reports re: compatibility to master claim database
Bixler, Holden	12/7/2022	0.5	Confer with A&M team re: claims rec planning.
Pogorzelski, Jon	12/7/2022	1.4	Verify newly filed claims related to account balances to triage for future omnibus objections
Pogorzelski, Jon	12/7/2022	1.1	Verify filed customer claims with CEL tokens to match with scheduled customer claims for future superseded objections
Pogorzelski, Jon	12/7/2022	1.1	Reconcile filed customer claims with CEL tokens to triage for initial review of customer claim matching
Pogorzelski, Jon	12/7/2022	0.8	Process claims associated with customer accounts to triage for initial review of customer claim matching
Pogorzelski, Jon	12/7/2022	1.2	Prepare analysis of claims related to customer accounts to reconcile differences with scheduled customer claims
Pogorzelski, Jon	12/7/2022	1.8	Evaluate customer related claims to match with scheduled customer claims for future superseded objections
Pogorzelski, Jon	12/7/2022	0.9	Prepare analysis of claims related to customer loans to triage for future omnibus objections
Allison, Roger	12/8/2022	2.8	Create updated claims summary report for discussion with the Celsius subject matter experts
Allison, Roger	12/8/2022	1.8	Analyze potential scheduled to file claim matches for accuracy

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
December 1, 2022 through December 31, 2022***

CLAIMS ADMINISTRATION & OBJECTIONS

Professional	Date	Hours	Activity
Allison, Roger	12/8/2022	2.3	Review filed claim documents to ensure the assertions and amounts are accurately reflected in the claims register
Bixler, Holden	12/8/2022	0.9	Prepare redline to updated draft declaration.
Bixler, Holden	12/8/2022	0.6	Correspond with A&M team and Akin re: voyager declaration.
Pogorzelski, Jon	12/8/2022	1.4	Analyze customer related claims to match with scheduled customer claims
Pogorzelski, Jon	12/8/2022	1.7	Reconcile filed claims related to custody accounts to triage for initial review of customer claim matching
Pogorzelski, Jon	12/8/2022	1.1	Verify filed claims related to custody accounts to reconcile variances with scheduled claims
Pogorzelski, Jon	12/8/2022	0.9	Prepare analysis of claims associated with customer accounts to reconcile variances with scheduled claims
Pogorzelski, Jon	12/8/2022	1.3	Process claims associated with customer accounts to match with scheduled customer claims for future superseded objections
Pogorzelski, Jon	12/8/2022	0.6	Evaluate claims related to customer loans to triage for future omnibus objections
Pogorzelski, Jon	12/8/2022	1.2	Analyze claims related to customer accounts to reconcile differences with scheduled customer claims
Allison, Roger	12/9/2022	2.3	Review master claims triage file re: updated claim types and claim matching
Pogorzelski, Jon	12/9/2022	0.9	Identify claims related to customer accounts to match with scheduled customer claims
Pogorzelski, Jon	12/9/2022	1.2	Process customer related claims to match with scheduled customer claims
Pogorzelski, Jon	12/9/2022	1.3	Evaluate claims related to customer loans to reconcile against scheduled claims for future omnibus objections
Pogorzelski, Jon	12/9/2022	1.3	Analyze claims related to customer loans to reconcile against scheduled claims for future omnibus objections
Pogorzelski, Jon	12/9/2022	1.4	Analyze filed customer claims connected with bitwala accounts to triage for future omnibus objections
Pogorzelski, Jon	12/9/2022	1.7	Evaluate filed claims related to earn accounts to reconcile differences with scheduled customer claims
Allison, Roger	12/12/2022	1.6	Review proof of claims to ensure accuracy of docketed information
Allison, Roger	12/12/2022	1.8	Perform quality control procedures on claim triage workbook to ensure the data is accurate and complete
Bixler, Holden	12/12/2022	0.2	Correspond with Stretto re: employee claims issues.
Bixler, Holden	12/12/2022	0.3	Correspond with C-Street re: bar date communications.
Bixler, Holden	12/12/2022	0.4	Follow up correspondence with T. Ramos and E. Watters (both CEL) re: employee claims reconciliation.

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
December 1, 2022 through December 31, 2022***

CLAIMS ADMINISTRATION & OBJECTIONS

Professional	Date	Hours	Activity
Kinealy, Paul	12/12/2022	0.4	Analyze updated claims register from Stretto.
Pogorzelski, Jon	12/12/2022	1.2	Verify filed claims related to earn accounts to match with scheduled customer claims
Pogorzelski, Jon	12/12/2022	1.1	Identify filed customer claims with bitcoin to capture key data related to future objections
Pogorzelski, Jon	12/12/2022	0.8	Evaluate newly filed claims related to account balances to match with scheduled customer claims for future superseded objections
Pogorzelski, Jon	12/12/2022	0.8	Process filed claims related to custody accounts to triage for initial review of customer claim matching
Pogorzelski, Jon	12/12/2022	0.7	Analyze filed customer claims connected with bitwala accounts to reconcile variances with scheduled claims
Pogorzelski, Jon	12/12/2022	0.4	Process filed customer claims with CEL tokens to reconcile against scheduled claims for future omnibus objections
Pogorzelski, Jon	12/12/2022	1.2	Reconcile claims related to customer accounts to identify substantive duplicates for omnibus future objections
Pogorzelski, Jon	12/12/2022	1.6	Analyze filed customer claims with CEL tokens to reconcile variances with scheduled claims
Pogorzelski, Jon	12/12/2022	1.2	Prepare analysis of claims related to customer loans to match with scheduled customer claims
Allison, Roger	12/13/2022	1.8	Analyze scheduled and filed claims re: superseded claim matching
Allison, Roger	12/13/2022	0.5	Participate in call with H. Bixler, P. Kinealy, B. Wadzita (A&M) to discuss A&M declaration re: Celsius and Voyager.
Bixler, Holden	12/13/2022	0.5	Participate in with P. Kinealy, R. Allison, B. Wadzita (A&M) to discuss A&M declaration re: Celsius and Voyager.
Bixler, Holden	12/13/2022	0.4	Call with J. Tilsner, G. Wang, R. Allison, B. Wadzita, P. Kinealy, R. Allison, S. Calvert and A. Ciriello (all A&M) re: CEL token diligence questions from the Examiner.
Kinealy, Paul	12/13/2022	0.1	Analyze updated data related to Voyager transactions and potential disclosures.
Kinealy, Paul	12/13/2022	0.5	Participate in with H. Bixler, R. Allison, B. Wadzita (A&M) to discuss A&M declaration re: Celsius and Voyager.
Pogorzelski, Jon	12/13/2022	1.3	Reconcile filed customer claims connected with bitwala accounts to match with scheduled customer claims
Pogorzelski, Jon	12/13/2022	1.3	Evaluate filed claims related to earn accounts to match with scheduled customer claims for future superseded objections
Pogorzelski, Jon	12/13/2022	1.2	Evaluate claims related to customer loans to reconcile variances with scheduled claims
Pogorzelski, Jon	12/13/2022	1.2	Reconcile customer related claims to match with scheduled customer claims for future superseded objections
Pogorzelski, Jon	12/13/2022	1.1	Process filed customer claims with bitcoin to triage for initial review of customer claim matching
Pogorzelski, Jon	12/13/2022	1.1	Verify newly filed claims related to account balances to reconcile against scheduled claims for future omnibus objections

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
December 1, 2022 through December 31, 2022***

CLAIMS ADMINISTRATION & OBJECTIONS

Professional	Date	Hours	Activity
Pogorzelski, Jon	12/13/2022	0.9	Analyze customer related claims to triage for future omnibus objections
Pogorzelski, Jon	12/13/2022	0.8	Process filed customer claims connected with bitwala accounts to reconcile differences with scheduled customer claims
Wadzita, Brent	12/13/2022	0.5	Participate in with H. Bixler, P. Kinealy, R. Allison(A&M) to discuss A&M declaration re: Celsius and Voyager.
Allison, Roger	12/14/2022	1.9	Update master claims database re: claim matching and reconciliation status changes
Allison, Roger	12/14/2022	0.9	Participate in claims reconciliation kickoff call with H. Bixler, P. Kinealy (A&M) and Celsius operations, HR and legal teams.
Allison, Roger	12/14/2022	1.6	Perform quality control procedures on master claims database re: validate updates
Allison, Roger	12/14/2022	0.5	Participation in call with P. Kinealy, H. Bixler and B. Wadzita (all A&M) to review claims reconciliation workplan and kickoff.
Bixler, Holden	12/14/2022	0.9	Review and provide comments to claims kickoff deck.
Bixler, Holden	12/14/2022	0.5	Participation in call with P. Kinealy, R. Allison and B. Wadzita (all A&M) to review claims reconciliation workplan and kickoff.
Bixler, Holden	12/14/2022	0.4	Correspond with A&M team re: claims kickoff planning.
Bixler, Holden	12/14/2022	1.0	Attend claims reconciliation kickoff call with L. Workman (CEL),company SMEs and P. Kinealy and R. Allison (both A&M).
Kinealy, Paul	12/14/2022	0.9	Participate in claims reconciliation kickoff call with H. Bixler, R. Allison (A&M) and Celsius operations, HR and legal teams.
Kinealy, Paul	12/14/2022	0.4	Participation in call with H. Bixler, R. Allison and B. Wadzita (all A&M) to review claims reconciliation workplan and kickoff.
Kinealy, Paul	12/14/2022	0.3	Review claims kickoff materials for Celsius management.
Pogorzelski, Jon	12/14/2022	1.2	Prepare analysis of claims related to earn accounts to reconcile against scheduled claims for future omnibus objections
Pogorzelski, Jon	12/14/2022	0.7	Evaluate claims associated with customer accounts to reconcile differences with scheduled customer claims
Pogorzelski, Jon	12/14/2022	1.3	Analyze claims related to customer accounts to capture key data related to future objections
Pogorzelski, Jon	12/14/2022	1.1	Analyze newly filed claims related to custody accounts to reconcile variances with scheduled claims
Pogorzelski, Jon	12/14/2022	1.2	Verify claims related to customer accounts to reconcile differences with scheduled customer claims
Pogorzelski, Jon	12/14/2022	1.6	Analyze claims associated with customer accounts to reconcile variances with scheduled claims
Pogorzelski, Jon	12/14/2022	0.9	Evaluate claims related to customer accounts to match with scheduled customer claims
Wadzita, Brent	12/14/2022	0.4	Participation in call with H. Bixler, R. Allison and P. Kinealy (all A&M) to review claims reconciliation workplan and kickoff.

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
December 1, 2022 through December 31, 2022***

CLAIMS ADMINISTRATION & OBJECTIONS

Professional	Date	Hours	Activity
Allison, Roger	12/15/2022	1.9	Perform analysis of claim changes from prior register
Allison, Roger	12/15/2022	2.3	Analyze filed customer claims data to identify updates needed in the claims register
Allison, Roger	12/15/2022	2.6	Draft updated claims summary report for internal review
Pogorzelski, Jon	12/15/2022	0.9	Evaluate claims related to customer loans to identify substantive duplicates for omnibus future objections
Pogorzelski, Jon	12/15/2022	0.6	Identify filed customer claims with CEL tokens to reconcile differences with scheduled customer claims
Pogorzelski, Jon	12/15/2022	1.2	Analyze claims associated with customer accounts to match with scheduled customer claims
Pogorzelski, Jon	12/15/2022	0.4	Evaluate customer related claims to reconcile variances with scheduled claims
Pogorzelski, Jon	12/15/2022	0.9	Evaluate filed customer claims connected with bitwala accounts to match with scheduled customer claims
Pogorzelski, Jon	12/15/2022	1.1	Verify filed claims related to earn accounts to triage for future omnibus objections
Pogorzelski, Jon	12/15/2022	1.4	Process claims related to customer accounts to identify substantive duplicates for omnibus future objections
Pogorzelski, Jon	12/15/2022	1.3	Process claims associated with customer accounts to reconcile differences with scheduled customer claims
Pogorzelski, Jon	12/15/2022	1.2	Prepare analysis of claims related to customer accounts to match with scheduled customer claims for future superseded objections
Pogorzelski, Jon	12/15/2022	0.9	Verify customer related claims to reconcile differences with scheduled customer claims
Pogorzelski, Jon	12/16/2022	0.8	Verify filed customer claims with bitcoin to reconcile variances with scheduled claims
Pogorzelski, Jon	12/16/2022	0.4	Process filed customer claims with CEL tokens to reconcile variances with scheduled claims
Pogorzelski, Jon	12/16/2022	0.9	Analyze filed customer claims with bitcoin to identify substantive duplicates for omnibus future objections
Pogorzelski, Jon	12/16/2022	1.2	Identify filed customer claims connected with bitwala accounts to match with scheduled customer claims
Pogorzelski, Jon	12/16/2022	1.3	Prepare analysis of customer related claims to identify substantive duplicates for omnibus future objections
Pogorzelski, Jon	12/16/2022	1.4	Analyze filed customer claims with bitcoin to reconcile variances with scheduled claims
Pogorzelski, Jon	12/16/2022	1.6	Identify newly filed claims related to account balances to reconcile differences with scheduled customer claims
Pogorzelski, Jon	12/16/2022	1.3	Evaluate filed claims related to earn accounts to reconcile against scheduled claims for future omnibus objections
Pogorzelski, Jon	12/16/2022	1.3	Process claims related to customer accounts to reconcile variances with scheduled claims

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
December 1, 2022 through December 31, 2022***

CLAIMS ADMINISTRATION & OBJECTIONS

Professional	Date	Hours	Activity
Pogorzelski, Jon	12/17/2022	0.4	Reconcile customer related claims to triage for initial review of customer claim matching
Pogorzelski, Jon	12/17/2022	0.6	Identify filed claims related to custody accounts to capture key data related to future objections
Pogorzelski, Jon	12/17/2022	0.8	Verify filed customer claims with bitcoin to reconcile against scheduled claims for future omnibus objections
Pogorzelski, Jon	12/17/2022	1.1	Prepare analysis of filed customer claims connected with bitwala accounts to match with scheduled customer claims
Pogorzelski, Jon	12/17/2022	1.2	Verify claims related to customer loans to match with scheduled customer claims
Pogorzelski, Jon	12/18/2022	1.3	Identify newly filed claims related to account balances to capture key data related to future objections
Pogorzelski, Jon	12/18/2022	0.6	Analyze claims related to customer loans to match with scheduled customer claims
Pogorzelski, Jon	12/18/2022	0.9	Reconcile newly filed claims related to account balances to reconcile differences with scheduled customer claims
Pogorzelski, Jon	12/18/2022	1.2	Analyze claims associated with customer accounts to match with scheduled customer claims for future superseded objections
Allison, Roger	12/19/2022	1.8	Perform quality control procedures on schedule of new claim amounts re: accuracy and presentation check
Allison, Roger	12/19/2022	2.6	Review claims register to prepare for update to claims master database
Allison, Roger	12/19/2022	1.2	Prepare schedule of new claimants re: update claims master database with new claims
Kinealy, Paul	12/19/2022	0.4	Review updated claims register from Stretto and advise claims team re: same.
Allison, Roger	12/20/2022	1.9	Analyze potential scheduled to file claim matches for accuracy
Allison, Roger	12/20/2022	0.5	Call with N. Schleifer (GK8), P. Kinealy, S. Calvert, E. Lucas, and J. Pogorzelski (A&M) re: reporting requirements, timing updates and related analyses.
Allison, Roger	12/20/2022	1.8	Perform quality control procedures on schedule of new claim amounts re: accuracy and presentation check
Allison, Roger	12/20/2022	1.6	Perform quality control review of retail customer claim triage master file re: accuracy of claim matches
Allison, Roger	12/20/2022	1.8	Create updated claims summary report for discussion with the Celsius subject matter experts
Allison, Roger	12/20/2022	1.3	Call with P. Kinealy, J. Pogorzelski, J. Westner, B. Wadzita (all A&M) discussing process for claims reconciliation.
Bixler, Holden	12/20/2022	0.4	Review customized claim form re: employee claims.
Bixler, Holden	12/20/2022	0.5	Confer with J. Goulding-Ochsner (CEL) and K&E re: CEL token claims.
Bixler, Holden	12/20/2022	0.3	Correspond with A&M team re: employee claim process.

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
December 1, 2022 through December 31, 2022***

CLAIMS ADMINISTRATION & OBJECTIONS

Professional	Date	Hours	Activity
Kinealy, Paul	12/20/2022	1.3	Call with B. Wadzita, R. Allison, J. Westner, J. Pogorzelski (all A&M) discussing process for claims reconciliation.
Kinealy, Paul	12/20/2022	0.7	Research claims processing inquiry from Stretto.
Kinealy, Paul	12/20/2022	0.4	Call with D. Latona (K&E) and Celsius legal re CEL token claims.
Pogorzelski, Jon	12/20/2022	0.4	Reconcile filed customer claims with CEL tokens to match with scheduled customer claims for future superseded objections
Pogorzelski, Jon	12/20/2022	1.6	Reconcile filed claims related to earn accounts to match with scheduled customer claims for future superseded objections
Pogorzelski, Jon	12/20/2022	1.3	Call with P. Kinealy, R. Allison, J. Westner, B. Wadzita (all A&M) discussing process for claims reconciliation.
Pogorzelski, Jon	12/20/2022	1.2	Verify filed claims related to custody accounts to match with scheduled customer claims
Pogorzelski, Jon	12/20/2022	1.0	Call with J. Pogorzelski and J. Westner (Both A&M) discussing review and questions regarding claim reconciliation
Pogorzelski, Jon	12/20/2022	0.9	Process newly filed claims related to account balances to capture key data related to future objections
Pogorzelski, Jon	12/20/2022	0.6	Reconcile claims related to customer accounts to match with scheduled customer claims
Wadzita, Brent	12/20/2022	1.3	Call with P. Kinealy, R. Allison, J. Westner, J. Pogorzelski (all A&M) discussing process for claims reconciliation.
Westner, Jack	12/20/2022	1.1	Record details of filed claims to reconcile with scheduled claims
Westner, Jack	12/20/2022	1.0	Call with J. Pogorzelski and J. Westner (Both A&M) discussing review and questions regarding claim reconciliation
Westner, Jack	12/20/2022	1.3	Call with P. Kinealy, R. Allison, B. Wadzita, J. Pogorzelski (all A&M) discussing process for claims reconciliation.
Allison, Roger	12/21/2022	2.7	Review retail customer claim triage master file re: status of customer claim matching workstream
Allison, Roger	12/21/2022	1.9	Perform analysis of filed claims to identify docketing errors and claims that have a matching scheduled claim
Allison, Roger	12/21/2022	2.9	Update master claims database re: claim matching and reconciliation status changes
Allison, Roger	12/21/2022	2.4	Create updated claims summary report for distribution to the Celsius claim reconciliation team
Bixler, Holden	12/21/2022	0.8	Confer and correspond with A&M team re: claims kickoff call planning.
Bixler, Holden	12/21/2022	0.5	Participate in call with P. Kinealy (A&M) and Celsius operations team re: reconciliation of contract claims.
Bixler, Holden	12/21/2022	0.9	Review contract claims summary and proofs of claim re: same.
Bixler, Holden	12/21/2022	0.5	Participate in call with P. Kinealy (A&M) and Celsius operations and finance team re: reconciliation of trade claims.

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
December 1, 2022 through December 31, 2022***

CLAIMS ADMINISTRATION & OBJECTIONS

Professional	Date	Hours	Activity
Bixler, Holden	12/21/2022	0.9	Review draft trade claim summary.
Bixler, Holden	12/21/2022	0.5	Participate in call with P. Kinealy (A&M) and Celsius HR team re: reconciliation of employee claims.
Bixler, Holden	12/21/2022	0.7	Review HR claims summary.
Bixler, Holden	12/21/2022	0.7	Prepare summary of HR claims issues for kickoff call.
Kinealy, Paul	12/21/2022	0.4	Participate in call with H. Bixler (A&M) and Celsius operations team re: reconciliation of contract claims.
Kinealy, Paul	12/21/2022	0.8	Analyze current claims files for Celsius team meetings and advise claims team re: updates to same.
Kinealy, Paul	12/21/2022	0.4	Research issues around unsupported claims potentially being asserted in claims.
Kinealy, Paul	12/21/2022	0.3	Research employee claim noticing issue with Stretto.
Kinealy, Paul	12/21/2022	0.5	Participate in call with H. Bixler (A&M) and Celsius HR team re: reconciliation of employee claims.
Kinealy, Paul	12/21/2022	0.4	Participate in call with H. Bixler (A&M) and Celsius operations and finance team re: reconciliation of trade claims.
Pogorzelski, Jon	12/21/2022	1.6	Evaluate filed customer claims connected with bitwala accounts to reconcile differences with scheduled customer claims
Pogorzelski, Jon	12/21/2022	1.4	Prepare analysis of customer related claims to triage for future omnibus objections
Pogorzelski, Jon	12/21/2022	0.6	Reconcile newly filed claims related to account balances to match with scheduled customer claims for future superseded objections
Pogorzelski, Jon	12/21/2022	1.3	Process newly filed claims related to account balances to identify substantive duplicates for omnibus future objections
Pogorzelski, Jon	12/21/2022	1.2	Process filed customer claims connected with bitwala accounts to triage for future omnibus objections
Pogorzelski, Jon	12/21/2022	1.1	Verify filed customer claims with CEL tokens to identify substantive duplicates for omnibus future objections
Pogorzelski, Jon	12/21/2022	0.8	Reconcile customer related claims to identify variances with scheduled claims
Pogorzelski, Jon	12/21/2022	0.7	Prepare analysis of customer related claims to triage for initial review of customer claim matching
Westner, Jack	12/21/2022	2.3	Reconcile filed claims with scheduled claims to determine what scheduled claims are superseded
Westner, Jack	12/21/2022	2.9	Record details of filed claims in internal tracker
Allison, Roger	12/22/2022	1.6	Review proof of claims to ensure accuracy of docketed information
Allison, Roger	12/22/2022	2.6	Analyze claim triage master file re: types of docket errors and claim matching issues

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
December 1, 2022 through December 31, 2022***

CLAIMS ADMINISTRATION & OBJECTIONS

Professional	Date	Hours	Activity
Allison, Roger	12/22/2022	1.3	Update master claims database re: claim matching and reconciliation status changes
Allison, Roger	12/22/2022	2.9	Review team master claims triage file re: quality control procedures to check consistency of approach and data integrity
Bixler, Holden	12/22/2022	0.5	Attend customer claims reconciliation call with D. Tappen (CEL) and P. Kinealy (A&M).
Bixler, Holden	12/22/2022	0.3	Correspond with T. Ramos (CEL) re: verifying employee claim amounts.
Bixler, Holden	12/22/2022	0.5	Confer with P. Kinealy (A&M) re: customer claim reconciliation.
Bixler, Holden	12/22/2022	0.7	Correspond with A&M team re: customer claims.
Kinealy, Paul	12/22/2022	0.8	Analyze historical CEL award amounts for potential claims.
Kinealy, Paul	12/22/2022	0.5	Attend customer claims reconciliation call with D. Tappen (CEL) and H. Bixler (A&M).
Kinealy, Paul	12/22/2022	0.3	Call with H. Bixler (A&M) re: status of customer claims.
Pogorzelski, Jon	12/22/2022	0.5	Internal call with A&M (J. Pogorzelski and J. Westner) re: status of claims reconciliation and plan for completing remaining review
Pogorzelski, Jon	12/22/2022	0.7	Analyze filed customer claims connected with bitwala accounts to triage for initial review of customer claim matching
Pogorzelski, Jon	12/22/2022	0.8	Evaluate claims related to customer accounts to reconcile differences with scheduled customer claims
Pogorzelski, Jon	12/22/2022	1.1	Evaluate claims related to customer loans to capture key data related to future objections
Pogorzelski, Jon	12/22/2022	1.3	Prepare analysis of claims associated with customer accounts to identify substantive duplicates for omnibus future objections
Pogorzelski, Jon	12/22/2022	1.4	Verify filed claims related to custody accounts to identify substantive duplicates for omnibus future objections
Pogorzelski, Jon	12/22/2022	1.6	Verify filed customer claims with CEL tokens to reconcile variances with scheduled claims
Pogorzelski, Jon	12/22/2022	0.8	Verify filed customer claims connected with bitwala accounts to triage for initial review of customer claim matching
Westner, Jack	12/22/2022	1.8	Record details of filed claims in internal tracker
Westner, Jack	12/22/2022	1.8	Reconcile filed claims with scheduled claims to determine what scheduled claims are superseded
Westner, Jack	12/22/2022	0.5	Internal call with A&M (J. Pogorzelski and J. Westner) re: status of claims reconciliation and plan for completing remaining review
Allison, Roger	12/23/2022	2.6	Perform quality control review of retail customer claim triage master file re: accuracy of claim matches
Allison, Roger	12/23/2022	0.7	Internal call with A&M (H. Bixler, P. Kinealy, R. Allison, J. Pogorzelski, and J. Westner) re: status of claims reconciliation and discussing upcoming schedule

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
December 1, 2022 through December 31, 2022***

CLAIMS ADMINISTRATION & OBJECTIONS

Professional	Date	Hours	Activity
Allison, Roger	12/23/2022	2.8	Draft updated claims summary report for internal review
Allison, Roger	12/23/2022	1.2	Analyze new claims to determine appropriate reconciliation approach
Bixler, Holden	12/23/2022	0.4	Correspond with E. Antipas (CEL) and A&M team re: claims update.
Bixler, Holden	12/23/2022	0.7	Internal call with A&M (J. Westner, P. Kinealy, R. Allison, J. Pogorzelski; all A&M) re: status of claims reconciliation and discussing upcoming schedule
Kinealy, Paul	12/23/2022	0.7	Call with H. Bixler, J. Westner, R. Allison, J. Pogorzelski, and J. Westner (all A&M) re: status of claims reconciliation and discussing upcoming schedule.
Kinealy, Paul	12/23/2022	0.7	Analyze updated claims register from Stretto.
Pogorzelski, Jon	12/23/2022	1.2	Analyze claims related to customer accounts to identify substantive duplicates for omnibus future objections
Pogorzelski, Jon	12/23/2022	1.1	Verify customer related claims to reconcile against scheduled claims for future omnibus objections
Pogorzelski, Jon	12/23/2022	1.1	Prepare analysis of claims associated with customer accounts to reconcile differences with scheduled customer claims
Pogorzelski, Jon	12/23/2022	1.2	Process customer related claims to reconcile against scheduled claims for future omnibus objections
Pogorzelski, Jon	12/23/2022	0.4	Analyze claims related to customer loans to capture key data related to future objections
Pogorzelski, Jon	12/23/2022	0.8	Verify claims related to customer loans to reconcile against scheduled claims for future omnibus objections
Pogorzelski, Jon	12/23/2022	0.7	Internal call with A&M (H. Bixler, P. Kinealy, R. Allison, J. Pogorzelski, and J. Westner) re: status of claims reconciliation and discussing upcoming schedule
Pogorzelski, Jon	12/23/2022	0.7	Evaluate claims associated with customer accounts to reconcile variances with scheduled claims
Pogorzelski, Jon	12/23/2022	0.9	Process claims related to customer accounts to reconcile against scheduled claims for future omnibus objections
Westner, Jack	12/23/2022	0.7	Internal call with A&M (H. Bixler, P. Kinealy, R. Allison, J. Pogorzelski, and J. Westner) re: status of claims reconciliation and discussing upcoming schedule
Bixler, Holden	12/26/2022	0.2	Review correspondence from T. Walsh (CEL) re: CEL awards.
Pogorzelski, Jon	12/26/2022	1.8	Prepare analysis of customer related claims to reconcile against scheduled claims for future omnibus objections
Allison, Roger	12/27/2022	1.6	Draft updated customer claims amounts schedule to align with master claims database format
Allison, Roger	12/27/2022	2.3	Draft updated claims summary report for internal review
Bixler, Holden	12/27/2022	0.6	Review customer claims brief.

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
December 1, 2022 through December 31, 2022***

CLAIMS ADMINISTRATION & OBJECTIONS

Professional	Date	Hours	Activity
Pogorzelski, Jon	12/27/2022	1.3	Reconcile claims related to customer accounts to match with scheduled customer claims for future superseded objections
Pogorzelski, Jon	12/27/2022	1.2	Process claims related to customer accounts to match with scheduled customer claims for future superseded objections
Pogorzelski, Jon	12/27/2022	1.4	Analyze filed customer claims with CEL tokens to match with scheduled customer claims
Pogorzelski, Jon	12/27/2022	1.4	Evaluate claims related to customer loans to match with scheduled customer claims
Pogorzelski, Jon	12/27/2022	0.8	Evaluate filed customer claims with CEL tokens to reconcile against scheduled claims for future omnibus objections
Pogorzelski, Jon	12/27/2022	1.1	Evaluate filed claims related to custody accounts to triage for initial review of customer claim matching
Pogorzelski, Jon	12/27/2022	0.8	Analyze claims associated with customer accounts to reconcile differences with scheduled customer claims
Pogorzelski, Jon	12/27/2022	0.4	Identify filed customer claims with bitcoin to match with scheduled customer claims for future superseded objections
Pogorzelski, Jon	12/27/2022	0.7	Analyze filed customer claims with bitcoin to reconcile against scheduled claims for future omnibus objections
Allison, Roger	12/28/2022	2.2	Perform claims triage re: accurate docket information and superseded claim identification
Allison, Roger	12/28/2022	1.4	Perform additional claims triage re: accurate docket information and amended claim identification
Allison, Roger	12/28/2022	1.9	Review team master claims triage file re: quality control procedures to check consistency of approach and data integrity
Bixler, Holden	12/28/2022	0.5	Attend tax claim reconciliation call with L. Koren (CEL).
Pogorzelski, Jon	12/28/2022	0.3	Evaluate claims related to customer accounts to match with scheduled customer claims for future superseded objections
Pogorzelski, Jon	12/28/2022	0.7	Evaluate claims related to customer accounts to reconcile against scheduled claims for future omnibus objections
Pogorzelski, Jon	12/28/2022	1.7	Reconcile claims related to customer accounts to triage for initial review of customer claim matching
Pogorzelski, Jon	12/28/2022	1.6	Reconcile customer related claims to identify substantive duplicates for omnibus future objections
Pogorzelski, Jon	12/28/2022	1.1	Process claims related to customer loans to reconcile against scheduled claims for future omnibus objections
Pogorzelski, Jon	12/28/2022	1.3	Verify claims associated with customer accounts to reconcile differences with scheduled customer claims
Pogorzelski, Jon	12/28/2022	1.4	Identify claims related to customer accounts to triage for initial review of customer claim matching
Allison, Roger	12/29/2022	2.7	Review master claims triage file re: updated claim types and claim matching
Allison, Roger	12/29/2022	2.4	Perform quality control review of retail customer claim triage master file re: accuracy of claim matches

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
December 1, 2022 through December 31, 2022***

CLAIMS ADMINISTRATION & OBJECTIONS

Professional	Date	Hours	Activity
Allison, Roger	12/29/2022	1.3	Review customer claim matching accuracy re: prepared claim triage file
Bixler, Holden	12/29/2022	0.3	Correspond with T. Ramos (CEL) re: employee claims issues.
Ciriello, Andrew	12/29/2022	0.2	Call with T. Walsh (CEL) to discuss employee CEL token claims
Kinealy, Paul	12/29/2022	1.1	Research claims inquiry from Celsius HR.
Kinealy, Paul	12/29/2022	0.4	Follow up with J. Morgan (Celsius) re: certain tax claims.
Pogorzelski, Jon	12/29/2022	0.9	Process newly filed claims related to account balances to triage for future omnibus objections
Pogorzelski, Jon	12/29/2022	1.3	Identify claims associated with customer accounts to reconcile differences with scheduled customer claims
Pogorzelski, Jon	12/29/2022	0.8	Analyze filed customer claims with CEL tokens to match with scheduled customer claims for future superseded objections
Pogorzelski, Jon	12/29/2022	1.6	Evaluate filed claims related to earn accounts to triage for initial review of customer claim matching
Pogorzelski, Jon	12/29/2022	0.7	Reconcile filed claims related to custody accounts to identify substantive duplicates for omnibus future objections
Pogorzelski, Jon	12/29/2022	0.4	Prepare analysis of customer related claims to reconcile differences with scheduled customer claims
Pogorzelski, Jon	12/29/2022	1.6	Process customer related claims to reconcile differences with scheduled customer claims
Pogorzelski, Jon	12/29/2022	1.4	Identify claims associated with customer accounts to identify substantive duplicates for omnibus future objections
Wadzita, Brent	12/29/2022	1.3	Analyze claim triage workbook and reconcile customer filed claims to scheduled claims.
Bixler, Holden	12/30/2022	0.7	Review tax claims summary.
Pogorzelski, Jon	12/30/2022	1.1	Process filed customer claims with CEL tokens to triage for future omnibus objections
Pogorzelski, Jon	12/30/2022	1.2	Identify claims related to customer loans to reconcile against scheduled claims for future omnibus objections
Pogorzelski, Jon	12/30/2022	0.6	Process claims related to customer loans to capture key data related to future objections
Pogorzelski, Jon	12/30/2022	1.3	Identify filed customer claims with CEL tokens to capture key data related to future objections
Subtotal		301.4	

COMMUNICATION

Professional	Date	Hours	Activity
Bixler, Holden	12/9/2022	0.5	Conferences with J. Rubin (CEL) and C-Street re: communications updates.

Exhibit D

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
December 1, 2022 through December 31, 2022***

COMMUNICATION

Professional	Date	Hours	Activity
Bixler, Holden	12/12/2022	1.1	Draft overview outline of claims process for J. Rubin (CEL).
Bixler, Holden	12/13/2022	0.4	Correspond with J. Rubin (CEL) re: all hands meeting prep.
Bixler, Holden	12/22/2022	0.3	Review draft team wallet letter.
Bixler, Holden	12/22/2022	0.6	Correspond with C-Street re: customer claim messaging.
Subtotal		2.9	

CONTRACTS

Professional	Date	Hours	Activity
Kinealy, Paul	12/1/2022	0.8	Analyze additional lease rejection data and discuss with B. Airey (Celsius) re same.
Kinealy, Paul	12/2/2022	0.7	Analyze updated data for proposed cure schedule.
Allison, Roger	12/3/2022	0.9	Update notice schedule re: GK8 contract cure schedule
Kinealy, Paul	12/3/2022	0.8	Analyze updated AP data and reconcile against proposed cure amounts.
Kinealy, Paul	12/4/2022	0.6	Analyze updated contract and AP data for GK8.
Allison, Roger	12/6/2022	2.3	Perform notice research for the GK8 contract counterparties
Allison, Roger	12/6/2022	1.4	Draft updated proposed GK8 cure schedule listing
Bixler, Holden	12/6/2022	0.3	Review cure response forwarded by K&E.
Allison, Roger	12/7/2022	0.6	Perform additional notice research for proposed GK8 contract cure schedule
Kinealy, Paul	12/7/2022	1.4	Research additional contract rejection issues for K&E and B. Airey (Celsius).
Raab, Emily	12/7/2022	0.7	Create contract rejection exhibits.
Kinealy, Paul	12/8/2022	0.7	Analyze additional contracts for potential rejection.
Raab, Emily	12/8/2022	0.3	Update cumulative list of rejected contracts.
Raab, Emily	12/8/2022	0.3	Update contract rejection exhibit to add additional party.
Kinealy, Paul	12/10/2022	0.7	Analyze additional contract data and related potential cures.
Kinealy, Paul	12/13/2022	1.3	Analyze additional contracts for potential assumption and rejection and follow up with Celsius operations re: same.

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
December 1, 2022 through December 31, 2022***

CONTRACTS

Professional	Date	Hours	Activity
Bixler, Holden	12/14/2022	0.3	Correspond with A. Xuan (K&E) re: contract cure inquiry.
Raab, Emily	12/14/2022	0.3	Work on contract rejection exhibits.
Bixler, Holden	12/15/2022	0.6	Review draft rejection notice exhibits.
Kinealy, Paul	12/19/2022	0.6	Review docket and updated contract rejection tracker for Celsius operations team.
Kinealy, Paul	12/28/2022	0.7	Research additional contract rejection issues for K&E and B. Airey (Celsius).
Bixler, Holden	12/30/2022	0.6	Review correspondence with J. Ryan (K&E) and AM team re: contract cure issues.
Brantley, Chase	12/31/2022	0.4	Respond to questions from K&E re: Core contract rejection.
Subtotal		17.3	

COST REDUCTION INITIATIVES

Professional	Date	Hours	Activity
Ciriello, Andrew	12/16/2022	0.3	Analyze active headcount and terminations for trends in resignations
Ciriello, Andrew	12/30/2022	0.3	Revise analysis of vendor spend reduction to incorporate initial spend base and additional vendor categories
Subtotal		0.6	

COURT HEARINGS

Professional	Date	Hours	Activity
Campagna, Robert	12/5/2022	2.1	Attendance at exclusivity and KERP motion hearing.
Campagna, Robert	12/5/2022	3.6	Attendance at hearing related to stable coin / ownership of earn assets motion. Provide testimony in court.
Campagna, Robert	12/8/2022	0.6	Partial attendance at hearing re: briefing schedule related to claim at every entity issue.
Campagna, Robert	12/20/2022	0.7	Partial attendance at omnibus hearing.
Subtotal		7.0	

DATA MANAGEMENT

Professional	Date	Hours	Activity
Tilsner, Jeremy	12/1/2022	1.8	QC analysis of intercompany transactional data.
Tilsner, Jeremy	12/1/2022	2.2	Perform analysis of account balances in response to due diligence requests.

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
December 1, 2022 through December 31, 2022***

DATA MANAGEMENT

Professional	Date	Hours	Activity
Wang, Gege	12/1/2022	2.9	Query Snowflake database re deposits and withdrawal data for intercompany accounting analyses.
Wang, Gege	12/1/2022	2.8	Query Snowflake database balance entries re end-of-day coin balance for intercompany accounting analyses.
Campagna, Robert	12/2/2022	0.5	Call with J. Tilsner (A&M) related to ongoing data work.
Tilsner, Jeremy	12/2/2022	0.5	Call with R. Campagna (A&M) related to ongoing data work.
Tilsner, Jeremy	12/2/2022	2.5	Read background materials and internal documents related to development of Custody withdrawals workstream.
Tilsner, Jeremy	12/2/2022	1.3	Coordinate systems access and correspond with A&M team in preparation for kickoff of Custody withdrawals.
Wang, Gege	12/4/2022	2.9	Query Snowflake balance entries re customer quality per Centerview request.
Wang, Gege	12/4/2022	2.7	Query Celsius balance entries re swap volume by customer.
Tilsner, Jeremy	12/5/2022	1.5	Evaluate swap volume analysis.
Tilsner, Jeremy	12/5/2022	2.1	Devise methodology to determine customer accreditation status and summary customer activity by status.
Tilsner, Jeremy	12/5/2022	2.1	Check status and draft outputs for responses to due diligence customer activity requests.
Tilsner, Jeremy	12/5/2022	1.3	Review analysis of institutional vs retail users in support of due diligence requests.
Wang, Gege	12/5/2022	2.8	Query balance entries database re customer quality by transaction volume and active transacting users per Centerview request.
Wang, Gege	12/5/2022	2.8	Query Celsius user tables re identifying accredited vs. non-accredited users.
Wang, Gege	12/5/2022	2.7	Query Snowflake database re swap users and corresponding transaction volume by customer per Centerview request.
Wang, Gege	12/5/2022	2.5	Query user tables re identifying institutional vs. retail users.
San Luis, Ana	12/6/2022	1.7	Prepare presentation re custody withdrawal data quality QC kickoff.
San Luis, Ana	12/6/2022	2.1	Prepare preliminary reconciliation plan re custody withdrawal data quality QC kickoff.
Tilsner, Jeremy	12/6/2022	1.1	Review Celsius materials related to Custody withdrawals.
Tilsner, Jeremy	12/6/2022	2.5	Review and draft presentation for Custody data quality kickoff.
Tilsner, Jeremy	12/6/2022	1.8	Assess status of intercompany transaction analysis.
Wang, Gege	12/6/2022	2.8	Intercompany related analysis - coin balances as of novation date.

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
December 1, 2022 through December 31, 2022***

DATA MANAGEMENT

Professional	Date	Hours	Activity
Wang, Gege	12/6/2022	2.9	Preparation of presentation re custody withdrawal data quality QC kickoff.
Wang, Gege	12/6/2022	2.7	Intercompany related analysis - list of all users and corresponding first date of transaction.
Campagna, Robert	12/7/2022	0.4	Research related to GK8 financial reporting systems and data.
San Luis, Ana	12/7/2022	2.6	Preparation and planning regarding custody withdrawal data quality QC and corresponding independent analysis.
San Luis, Ana	12/7/2022	1.8	Examine prior Celsius documentation regarding custody withdrawal process and customer eligibility requirements.
Tilsner, Jeremy	12/7/2022	2.1	Review and QC swap volume analysis.
Tilsner, Jeremy	12/7/2022	1.0	Evaluate status of data related items on third party request list.
Tilsner, Jeremy	12/7/2022	2.5	Structure and review "customer quality" analysis in response to confidential bidder diligence request.
Wang, Gege	12/7/2022	2.6	Query Celsius balance entries re swap volume by customer per Centerview request.
Wang, Gege	12/7/2022	2.7	Query Celsius balance entries re customer quality per Centerview request.
Wang, Gege	12/7/2022	1.9	Query Snowflake tables re identifying institutional vs. retail users.
Wang, Gege	12/7/2022	2.7	User accreditation status analysis per K&E request.
San Luis, Ana	12/8/2022	1.2	Examine prior Celsius documentation regarding preliminary logic for customer eligibility requirements.
San Luis, Ana	12/8/2022	0.7	Preparation and planning regarding custody withdrawal data quality QC and corresponding documentation.
Tilsner, Jeremy	12/8/2022	1.5	Review draft deliverables for due diligence data request .
Tilsner, Jeremy	12/8/2022	1.8	Review updated presentation for Custody Withdrawals data quality.
Wang, Gege	12/8/2022	2.8	Query Snowflake user status tables to identify accredited vs. non-accredited user pools , and corresponding transaction volume.
Wang, Gege	12/8/2022	2.9	Query Snowflake user related tables to identify institutional and retail users, and corresponding transaction volume.
Wang, Gege	12/8/2022	2.8	Preparation and planning regarding custody withdrawal data quality QC and corresponding documentation.
San Luis, Ana	12/9/2022	1.1	Gather additional Celsius documentation regarding prior Celsius custody withdrawal data pulls.
San Luis, Ana	12/9/2022	1.6	Prepare template for independent custody withdrawal data quality QC and reconciliation log.
San Luis, Ana	12/9/2022	1.8	Prepare updates to independent reconciliation plan re custody withdrawal data quality QC.

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
December 1, 2022 through December 31, 2022***

DATA MANAGEMENT

Professional	Date	Hours	Activity
San Luis, Ana	12/9/2022	2.3	Examine prior Celsius custody withdrawal data pulls and associated logic.
Tilsner, Jeremy	12/9/2022	1.3	QC most recent draft of Custody workstream presentations and analyses.
Wang, Gege	12/9/2022	2.9	Preparation and planning regarding custody withdrawal data quality QC and corresponding independent analysis.
San Luis, Ana	12/12/2022	2.3	Perform independent quality assurance of Celsius user eligibility identification logic and preliminary code.
San Luis, Ana	12/12/2022	2.1	Perform independent quality assurance of preliminary Celsius enabled user run-down results.
Tilsner, Jeremy	12/12/2022	0.9	Revise and assess custody eligibility logic and related presentations.
Tilsner, Jeremy	12/12/2022	1.8	Perform accuracy testing of draft eligibility output and review related SQL code.
Wang, Gege	12/12/2022	2.4	Custody Withdrawal workstream - enabled user run-down logic and pseudocode preparation.
Wang, Gege	12/12/2022	2.8	Preparation for Celsius custody withdrawal workshop.
Wang, Gege	12/12/2022	2.3	Custody Withdrawal workstream - independent quality assurance of Celsius user eligibility identification.
Wang, Gege	12/12/2022	2.9	Custody Withdrawal workstream - independent quality assurance of Celsius enabled user run-down.
Wang, Gege	12/12/2022	2.2	Custody Withdrawal workstream - independent QC of eligible custody withdrawal users and user eligible balance.
Bixler, Holden	12/13/2022	0.4	Participate in call with M. Valenti (L&W), J. Tilsner, R. Campagna, A. Ciriello (A&M) to discuss data retention and preservation policies
Campagna, Robert	12/13/2022	0.4	Participate in call with M. Valenti (L&W), J. Tilsner, A. Ciriello, H. Bixler (A&M) to discuss data retention and preservation policies
Ciriello, Andrew	12/13/2022	0.2	Participate in call with M. Valenti (L&W), J. Tilsner, R. Campagna, H. Bixler (A&M) to discuss data retention and preservation policies
San Luis, Ana	12/13/2022	1.7	Perform independent quality assurance of Celsius enabled user run-down logic integration.
San Luis, Ana	12/13/2022	1.8	Perform independent quality assurance of Celsius user eligibility identification and screening logic.
Tilsner, Jeremy	12/13/2022	1.3	Perform QC on transaction volume analysis from due diligence request.
Tilsner, Jeremy	12/13/2022	0.6	Participate in call with M. Valenti (L&W), H. Bixler, R. Campagna, A. Ciriello (A&M) to discuss data retention and preservation policies
Wang, Gege	12/13/2022	2.9	Custody Withdrawal workstream - independent data analytics and data quality testing.
Wang, Gege	12/13/2022	2.1	Query Snowflake database re custody withdrawal eligibility independent quality control.
Wang, Gege	12/13/2022	2.3	Custody Withdrawal workstream - independent quality assurance of Celsius user eligibility identification and screening logic.

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
December 1, 2022 through December 31, 2022***

DATA MANAGEMENT

Professional	Date	Hours	Activity
Wang, Gege	12/13/2022	2.5	Custody Withdrawal workstream - independent quality assurance of Celsius enabled user run-down logic integration.
Wang, Gege	12/13/2022	2.6	Query Celsius database re transacting volume by product/account type per Centerview data request.
Campagna, Robert	12/14/2022	0.5	Call with GK8 team and A&M (J. Tilsner) to discuss data backup needs.
San Luis, Ana	12/14/2022	1.2	Perform independent quality assurance of Celsius enabled user run-down logic.
San Luis, Ana	12/14/2022	1.4	Prepare presentation re eligible user/asset identification logic for Celsius custody withdrawal workshop.
San Luis, Ana	12/14/2022	2.7	Perform independent quality assurance of preliminary list of eligible custody withdrawal users, including user's eligible coin balances and USD balance.
Tilsner, Jeremy	12/14/2022	1.9	Review and edit Custody Withdrawals materials and deliverable in preparation for upcoming workshop.
Tilsner, Jeremy	12/14/2022	0.5	Call with N. Schleifer (GK8) and R. Campagna (A&M) to discuss preservation of data pursuant to sale agreement.
Tilsner, Jeremy	12/14/2022	2.3	Perform quality control checks on queries related to Custody Withdrawals.
Wang, Gege	12/14/2022	2.7	Custody Withdrawal workstream - independent QC of eligible custody withdrawal users and user's eligible coin balances and USD
Wang, Gege	12/14/2022	2.4	Preparation for Celsius custody withdrawal workshop and presentation re eligible user/asset identification logic.
Wang, Gege	12/14/2022	2.2	Query Celsius database re custody withdrawal eligibility independent quality control.
Wang, Gege	12/14/2022	2.1	Custody Withdrawal workstream - independent quality assurance of Celsius enabled user run-down logic.
Wang, Gege	12/14/2022	2.8	Query Snowflake database re transacting volume by product per Centerview data request.
San Luis, Ana	12/15/2022	1.9	Examine Celsius data team code updates to custody withdrawal enabled user run-down.
San Luis, Ana	12/15/2022	1.6	Preparation for Celsius custody withdrawal workshop and corresponding presentation.
San Luis, Ana	12/15/2022	2.4	Perform independent quality assurance of Celsius user eligibility identification.
Tilsner, Jeremy	12/15/2022	1.2	Review most recent draft custody eligibility list.
Tilsner, Jeremy	12/15/2022	2.2	Create preliminary GK8 data preservation plan.
Tilsner, Jeremy	12/15/2022	0.8	Coordinate systems access and correspond with A&M team and Celsius regarding new team member.
Wang, Gege	12/15/2022	2.6	Custody Withdrawal workstream - independent quality assurance of Celsius user eligibility identification.
Wang, Gege	12/15/2022	2.9	Preparation for Celsius custody withdrawal workshop and corresponding presentation.

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
December 1, 2022 through December 31, 2022***

DATA MANAGEMENT

Professional	Date	Hours	Activity
Wang, Gege	12/15/2022	2.5	Custody Withdrawal workstream - independent data quality testing and assurance.
Wang, Gege	12/15/2022	2.3	Independent identification of eligible custody withdrawal users and user eligible coin balance.
Wang, Gege	12/15/2022	2.7	Query Snowflake database re custody withdrawal eligibility and eligible assets independent quality control.
San Luis, Ana	12/16/2022	1.2	Examine Celsius data team code updates to custody withdrawal balance calculations.
San Luis, Ana	12/16/2022	2.1	Perform independent quality assurance of Celsius enabled user run-down and balance calculation.
San Luis, Ana	12/16/2022	2.8	Perform independent quality assurance of Celsius user eligibility identification.
Tilsner, Jeremy	12/16/2022	1.7	Review all data requests and determine priority for A&M and CEL data teams.
Tilsner, Jeremy	12/16/2022	1.4	Assess initial plan for tracking post-go-live Custody Withdrawals reporting / dashboarding.
Tilsner, Jeremy	12/16/2022	0.7	Coordinate with Celsius IT to devise plan for updates to Snowflake access levels.
Tilsner, Jeremy	12/16/2022	2.8	Review and perform QC checks for analysis of product-level volume for due diligence request.
Wang, Gege	12/16/2022	2.6	Custody Withdrawal workstream - independent data quality testing.
Wang, Gege	12/16/2022	2.4	Query Snowflake database re active transacting user volume and user transaction volume by product per Centerview data request.
Wang, Gege	12/16/2022	2.2	Query Snowflake database re withhold withdrawal eligibility identification.
Wang, Gege	12/16/2022	2.8	Independent quality assurance of Celsius enabled user run-down and balance calculation.
Wang, Gege	12/16/2022	2.1	Independent data quality assurance of Celsius user eligibility identification.
Wang, Gege	12/17/2022	2.5	Independent identification of eligible custody withdrawal users and user eligible USD balance.
Wang, Gege	12/17/2022	2.3	Preparation for Celsius custody withdrawal workshop.
Wang, Gege	12/17/2022	2.7	Query Snowflake database re transacting volume by product per Centerview data request.
Wang, Gege	12/17/2022	2.9	Query Snowflake database re custody withdrawal eligibility independent quality assurance.
San Luis, Ana	12/18/2022	1.3	Perform independent QC of eligible custody withdrawal users and user eligible balance.
San Luis, Ana	12/18/2022	0.8	Preparation for Celsius custody withdrawal workshop.
Wang, Gege	12/18/2022	2.4	Custody Withdrawal workstream - independent quality assurance of Celsius enabled user run-down logic integration.

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
December 1, 2022 through December 31, 2022***

DATA MANAGEMENT

Professional	Date	Hours	Activity
Wang, Gege	12/18/2022	2.6	Preparation for Celsius custody withdrawal workshop.
Wang, Gege	12/18/2022	2.2	Independent data quality control of Celsius user asset withdrawal eligibility calculation.
Wang, Gege	12/18/2022	2.1	Custody Withdrawal workstream - independent QC of eligible custody withdrawal users and user eligible balance.
Wang, Gege	12/18/2022	2.8	Custody Withdrawal workstream - independent data quality testing.
San Luis, Ana	12/19/2022	1.7	Prepare updates to Celsius custody withdrawal step-by-step enabled user run-down documentation.
San Luis, Ana	12/19/2022	1.2	Perform independent quality assurance of Celsius user eligibility identification and corresponding eligible balances.
San Luis, Ana	12/19/2022	1.2	Examine Celsius data team code updates to custody withdrawal purity calculations.
San Luis, Ana	12/19/2022	1.8	Analyze Celsius eligible custody withdrawal user balance purity.
San Luis, Ana	12/19/2022	1.1	Prepare preliminary report of GK8 data sources and anticipated preservation requirements.
Tilsner, Jeremy	12/19/2022	2.2	Review updated presentation materials and analyses in preparation for upcoming Custody Withdrawals workshop.
Tilsner, Jeremy	12/19/2022	1.9	Review GK8 data preservation plan and preliminary inventory of data sources.
Wang, Gege	12/19/2022	2.7	Independent quality assurance of Celsius user eligibility identification and corresponding eligible balances.
Wang, Gege	12/19/2022	2.2	Celsius eligible custody withdrawal user balance purity analysis.
Wang, Gege	12/19/2022	2.5	Query balance entries re custody withdrawal eligibility independent quality control.
Wang, Gege	12/19/2022	2.4	Custody Withdrawal workstream - independent data quality testing.
Wang, Gege	12/19/2022	2.3	Custody Withdrawal workstream - Celsius custody withdrawal step-by-step enabled user run-down.
Campagna, Robert	12/20/2022	1.1	Review and provide comments on Board update related to data management workstream.
San Luis, Ana	12/20/2022	1.9	Examine Celsius data team logic to custody withdrawal purity and balance calculations.
San Luis, Ana	12/20/2022	2.1	Analyze asset balance purity re custody withdrawal eligibility independent quality control.
San Luis, Ana	12/20/2022	1.8	Preparation for Celsius custody withdrawal workshop.
San Luis, Ana	12/20/2022	1.8	Prepare updates to preliminary report of GK8 data sources and anticipated preservation requirements, including known licensing and data volume information.
Tilsner, Jeremy	12/20/2022	1.4	Research related to withhold users and status of eligibility.

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
December 1, 2022 through December 31, 2022***

DATA MANAGEMENT

Professional	Date	Hours	Activity
Tilsner, Jeremy	12/20/2022	1.2	Create presentation for special committee update.
Tilsner, Jeremy	12/20/2022	2.2	Review materials and prepare for special committee update.
Wang, Gege	12/20/2022	2.5	Query Snowflake database re post-petition deposit volume per K&E data request.
Wang, Gege	12/20/2022	2.1	Asset balance purity analysis re custody withdrawal eligibility independent quality control.
Wang, Gege	12/20/2022	2.3	Independent quality assurance of custody withdrawal user eligibility by asset purity.
Wang, Gege	12/20/2022	2.6	Query Snowflake database re transacting volume by product per Centerview data request.
Wang, Gege	12/20/2022	2.8	Preparation for Celsius custody withdrawal workshop.
San Luis, Ana	12/21/2022	1.2	Prepare updates to preliminary report of GK8 data sources and anticipated preservation requirements.
San Luis, Ana	12/21/2022	1.4	Preparation for Celsius custody withdrawal workshop.
San Luis, Ana	12/21/2022	1.7	Analyze asset balance purity logic re custody withdrawal eligibility independent quality assurance.
San Luis, Ana	12/21/2022	1.8	Examine A&M independent calculations for custody user withdrawal eligible coin balances.
Tilsner, Jeremy	12/21/2022	2.1	Prepare and review materials for master Custody withdrawals master list meeting.
Wang, Gege	12/21/2022	2.3	Purity analysis logic re custody withdrawal eligibility independent quality assurance.
Wang, Gege	12/21/2022	2.8	Custody user withdrawal eligible coin balances calculations.
Wang, Gege	12/21/2022	2.5	Preparation for Celsius custody withdrawal workshop.
Wang, Gege	12/21/2022	2.1	Custody Withdrawal workstream - independent data quality testing.
Wang, Gege	12/21/2022	2.6	Independent QC of eligible custody withdrawal users and user eligible balance.
San Luis, Ana	12/22/2022	0.8	Gather additional information about GK8 data sources and anticipated preservation requirements.
San Luis, Ana	12/22/2022	1.6	Analyze Celsius eligible custody withdrawal user coin balance purity by transaction type.
San Luis, Ana	12/22/2022	1.4	Prepare updates to independent custody withdrawal data quality QC and reconciliation log.
Wang, Gege	12/22/2022	2.5	Query Snowflake database re withheld withdrawal eligibility identification.
Wang, Gege	12/22/2022	2.3	Celsius eligible custody withdrawal user coin balance purity analysis by transaction type.

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
December 1, 2022 through December 31, 2022***

DATA MANAGEMENT

Professional	Date	Hours	Activity
Wang, Gege	12/22/2022	2.6	Query Snowflake database re post-petition deposit volume and corresponding withdrawal volume 90-day pre-petition per K&E data request.
Wang, Gege	12/22/2022	2.1	Query Snowflake database re transacting volume by product per Centerview data request.
Campagna, Robert	12/23/2022	0.5	Custody discussion with J. Tilsner, A. Lal (A&M) and C. Koenig, E. Jones (K&E) regarding next steps, requirements, and deadlines.
Lal, Arjun	12/23/2022	0.3	Preparation for custody discussion.
Lal, Arjun	12/23/2022	0.5	Custody discussion with J. Tilsner, R. Campagna (A&M) and C. Koenig, E. Jones (K&E) regarding next steps, requirements, and deadlines.
San Luis, Ana	12/23/2022	1.7	Examine Celsius data team logic updates to custody withdrawal purity and balance calculations.
San Luis, Ana	12/23/2022	1.6	Update report of GK8 data sources and anticipated preservation requirements based on data sources confirmed in-scope.
San Luis, Ana	12/23/2022	2.4	Analyze asset balance purity as part of custody withdrawal eligibility independent quality control.
Tilsner, Jeremy	12/23/2022	1.6	Read court order on Custody withdrawals and review related materials.
Tilsner, Jeremy	12/23/2022	0.5	Custody discussion with A. Lal, R. Campagna (A&M) and C. Koenig, E. Jones (K&E) regarding next steps, requirements, and deadlines.
San Luis, Ana	12/24/2022	1.7	Examine A&M independent calculations for custody user withdrawal eligible coin balances.
San Luis, Ana	12/24/2022	0.9	Prepare updates to independent custody withdrawal data quality QC and reconciliation log.
San Luis, Ana	12/25/2022	2.1	Prepare updates to Celsius custody withdrawal step-by-step enabled user run-down documentation.
San Luis, Ana	12/25/2022	1.8	Prepare preliminary preservation plan for GK8 data sources based on data sources confirmed in-scope.
San Luis, Ana	12/26/2022	1.4	Examine A&M independent purity identification and aggregation of Celsius eligible custody withdrawal assets.
San Luis, Ana	12/26/2022	0.8	Prepare updates to preliminary preservation plan for GK8 data sources based on data sources confirmed in-scope.
San Luis, Ana	12/26/2022	1.9	Perform independent quality assurance of Celsius enabled user run-down and balance calculations.
Tilsner, Jeremy	12/26/2022	1.9	Correspond and coordinate with Celsius regarding custody withdrawals.
Wang, Gege	12/26/2022	2.1	Celsius eligible custody withdrawal assets purity identification and aggregation.
Wang, Gege	12/26/2022	2.8	Custody Withdrawal workstream - independent quality assurance of Celsius enabled user run-down and balance calculations.
Wang, Gege	12/26/2022	1.9	Custody Withdrawal workstream - independent data quality testing.
Campagna, Robert	12/27/2022	0.6	Call related to custody program data analysis with O. Blonstein, E. Antipas (Celsius) and C. Koenig (K&E).

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
December 1, 2022 through December 31, 2022***

DATA MANAGEMENT

Professional	Date	Hours	Activity
San Luis, Ana	12/27/2022	1.8	Analyze asset balances and withdrawal fees as part of custody withdrawal eligibility independent quality control.
San Luis, Ana	12/27/2022	1.8	Perform independent quality assurance of Celsius enabled user run-down.
San Luis, Ana	12/27/2022	2.1	Perform independent QC of eligible custody withdrawal users and user eligible balance in USD.
San Luis, Ana	12/27/2022	1.6	Prepare updates to Celsius custody withdrawal step-by-step enabled user run-down documentation.
San Luis, Ana	12/27/2022	1.2	Prepare updates to independent custody withdrawal data quality QC and reconciliation log.
Tilsner, Jeremy	12/27/2022	2.5	Review code, logic, status, and output of most recent Custody Eligibility list.
Wang, Gege	12/27/2022	2.4	Custody Withdrawal workstream - independent QC of eligible custody withdrawal users and user eligible balance in USD.
Wang, Gege	12/27/2022	2.2	Custody Withdrawal workstream - independent quality assurance of Celsius enabled user run-down.
Wang, Gege	12/27/2022	2.7	Custody Withdrawal workstream - independent data quality testing and custody withdrawal analysis QC.
San Luis, Ana	12/28/2022	1.7	Prepare additional updates to preliminary preservation plan for GK8 data sources based on data sources confirmed in-scope.
San Luis, Ana	12/28/2022	0.8	Gather additional information about GK8 data sources and anticipated preservation requirements.
San Luis, Ana	12/28/2022	1.7	Perform independent QC of eligible custody withdrawal users and user eligible balance in USD.
San Luis, Ana	12/28/2022	1.1	Prepare additional updates to independent custody withdrawal data quality QC and reconciliation log.
San Luis, Ana	12/28/2022	1.6	Examine Celsius data team logic updates to custody withdrawal users and eligible coin balance calculations.
Tilsner, Jeremy	12/28/2022	1.6	Perform quality control checks on updated withdrawals eligibility list.
Wang, Gege	12/28/2022	2.3	Custody Withdrawal workstream - eligible custody withdrawal users and user eligible coin balance.
San Luis, Ana	12/29/2022	1.1	Perform independent quality assurance of Celsius enabled user run-down.
San Luis, Ana	12/29/2022	1.8	Prepare updates to Celsius custody withdrawal step-by-step enabled user run-down documentation.
San Luis, Ana	12/29/2022	1.7	Examine Celsius updated data team code to custody withdrawal users and eligible coin balances.
Tilsner, Jeremy	12/29/2022	1.3	Review and edit complexity writeup to describe process for identifying and quantifying eligible custody users.
San Luis, Ana	12/30/2022	1.7	Analyze asset balances and updated withdrawal fees as part of custody withdrawal eligibility independent quality control.
San Luis, Ana	12/30/2022	1.2	Prepare revisions to preliminary preservation plan for GK8 data sources based on additional licensing and infrastructure information obtained.

Exhibit D

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
December 1, 2022 through December 31, 2022***

DATA MANAGEMENT

Professional	Date	Hours	Activity
San Luis, Ana	12/30/2022	1.4	Perform independent QC of eligible custody withdrawal users.
Subtotal		385.3	

DUE DILIGENCE

Professional	Date	Hours	Activity
Allison, Roger	12/1/2022	2.4	Continue to analyze retail coin transaction re: due diligence request from counsel
Allison, Roger	12/1/2022	2.7	Analyze retail coin transactions re: due diligence request from counsel
Allison, Roger	12/1/2022	1.2	Perform quality control procedures on retail coin transaction analysis re: completeness and accuracy
Brantley, Chase	12/1/2022	1.0	Participate in call with D. Albert (Celsius) and K&E to prepare for Examiner interview.
Brantley, Chase	12/1/2022	1.4	Prepare response to latest Examiner mining data request, including data room file references and other supporting schedules.
Brantley, Chase	12/1/2022	1.3	Correspond with the mining team re: certain vendor payments in response to questions from the Examiner.
Brantley, Chase	12/1/2022	0.4	Working session with S. Colangelo (A&M) to review Examiner mining related diligence requests.
Brantley, Chase	12/1/2022	2.0	Participate in Examiner interview with J. Fan (Celsius), K&E, and Examiner.
Ciriello, Andrew	12/1/2022	2.1	Call for Examiner interview of Jenny Fan with L. Workman (CEL), Jenner team, D. Latona, S. Cantor (K&E) and C. Brantley (A&M)
Ciriello, Andrew	12/1/2022	1.0	Call with V. Vesnaver, L. Workman (CEL), T. Martin, R. Loh, M. Boyer (Huron), P. Sailer, L. Raiford, K. Sadeghi (Jenner), D. Latona, T. Scheffer (K&E) to discuss use of Snowflake database
Ciriello, Andrew	12/1/2022	1.4	Participate in call with D. Albert (CEL), L. Hamlin, D. Latona (K&E) and C. Brantley (A&M) to prepare for Examiner interview
Ciriello, Andrew	12/1/2022	0.4	Prepare for accounting meeting with Examiner FA on 12/2
Ciriello, Andrew	12/1/2022	0.3	Call with A. Seetharaman (CEL) and D. Latona (K&E) to prepare for call with Examiner on 12/2
Ciriello, Andrew	12/1/2022	0.1	Call with T. Martin (Huron) to prepare for accounting discussion on 12/2
Ciriello, Andrew	12/1/2022	1.3	Analyze employee CEL token data at the request of US trustee
Ciriello, Andrew	12/1/2022	0.1	Call with S. Herman (M3) to prepare for accounting discussion on 12/2
Colangelo, Samuel	12/1/2022	0.4	Working session with C. Brantley (A&M) to review Examiner mining related diligence requests.
Colangelo, Samuel	12/1/2022	1.6	Analyze CEL transaction file per diligence request.
Colangelo, Samuel	12/1/2022	1.8	Update and edit CEL transaction file per internal feedback.

Exhibit D

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
December 1, 2022 through December 31, 2022***

DUE DILIGENCE

Professional	Date	Hours	Activity
Colangelo, Samuel	12/1/2022	0.2	Review dataroom for mining related request documents per internal request.
Kinealy, Paul	12/1/2022	0.7	Research inquiries from CPO and advise T. Scheffer (K&E) re: same.
Kinealy, Paul	12/1/2022	1.7	Research UST inquiries re: sale of GK8 and advise J. Ryan (K&E) re: same.
Brantley, Chase	12/2/2022	1.0	Participate in Examiner interview with P. Holert (Celsius), K&E, and Examiner.
Brantley, Chase	12/2/2022	1.5	Participate in Examiner interview with D. Albert (Celsius), K&E, and Examiner.
Calvert, Sam	12/2/2022	0.5	Call with Huron team and A. Ciriello (A&M) re: Fireblocks reconciliation.
Campagna, Robert	12/2/2022	1.1	Call with Huron / Examiner (T. Martin, A. Cooper), K&E, A&M and M3 to discuss accounting / financial statement and key account reconciliation process.
Campagna, Robert	12/2/2022	0.6	Draft reply to email requests of UST related to GK8.
Ciriello, Andrew	12/2/2022	1.0	Participate in call with K. Tang, A. Seetharaman (CEL), Huron, M3, Jenner, W&C, K&E teams and R. Campagna, A. Lal (A&M) to discuss accounting processes and mapping to financial statements
Ciriello, Andrew	12/2/2022	0.9	Partial Participation in Examiner Interview of Dave Albert with L. Workman (CEL), Jenner team and D. Latona, L. Hamlin (K&E)
Ciriello, Andrew	12/2/2022	0.5	Call with T. Martin, R. Loh (Huron) and S. Calvert (A&M) to discuss custody assets reconciliation analysis
Ciriello, Andrew	12/2/2022	0.2	Correspond with R. Campagna, A. Lal, S. Calvert (A&M) regarding diligence requests from preferred equity holders
Ciriello, Andrew	12/2/2022	1.7	Partial participation in call for Examiner interview of Patrick Holert with L. Workman (CEL), Jenner team, D. Latona, L. Hamlin (K&E)
Kinealy, Paul	12/2/2022	1.2	Research GK8 inquiries from the committee and advise L Wasserman (K&E) re: same.
Kinealy, Paul	12/2/2022	1.1	Research contract and creditor inquiries from counsel and advise K&E re: same.
Kinealy, Paul	12/2/2022	0.8	Analyze data responsive to judicial requests from Z. Ji (Celsius) and advise G. Hensley (K&E) re: same.
Lal, Arjun	12/2/2022	1.0	Participate in call with K. Tang, A. Seetharaman (CEL), Huron, M3, Jenner, W&C, K&E teams and R. Campagna, A. Ciriello (A&M) to discuss accounting processes and mapping to financial statements
Lucas, Emmet	12/2/2022	0.9	Reconcile prepetition, postpetition spend by category in bank transactions to quantify spend reduction per potential bidder request.
Allison, Roger	12/4/2022	0.5	Participate in call with H. Bixler, P. Kinealy, R. Allison, B. Wadzita (all A&M), J. Magliano, J. Schiffrin, W. Foster, K. Ehrler (all M3) to discuss retail customer transactions and preferences.
Allison, Roger	12/4/2022	1.9	Draft listing of scheduled coin counts by scheduled liability type re: request from counsel
Bixler, Holden	12/4/2022	0.5	Correspond with A&M team re: M-3 requests.

Exhibit D

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
December 1, 2022 through December 31, 2022***

DUE DILIGENCE

Professional	Date	Hours	Activity
Bixler, Holden	12/4/2022	0.4	Confer with A&M team re: M-3 SOFA requests.
Colangelo, Samuel	12/4/2022	1.3	Update master diligence tracker to include latest buyer diligence requests and potential responses.
Colangelo, Samuel	12/4/2022	0.3	Correspond with Centerview regarding buyer diligence requests.
Kinealy, Paul	12/4/2022	0.4	Participate in call with H. Bixler, B. Wadzita, R. Allison (all A&M), J. Magliano, J. Schiffrin, W. Foster, K. Ehrler (all M3) to discuss retail customer transactions and preferences.
Wadzita, Brent	12/4/2022	0.5	Participate in call with H. Bixler, P. Kinealy, R. Allison (all A&M), J. Magliano, J. Schiffrin, W. Foster, K. Ehrler (all M3) to discuss retail customer transactions and preferences.
Allison, Roger	12/5/2022	2.1	Perform analysis of employee balances and coin transaction re: creditor objection
Allison, Roger	12/5/2022	2.4	Continue analysis of employee balances and coin transaction re: creditor objection
Bixler, Holden	12/5/2022	0.6	Correspond with A&M team re: overlapping diligence questions.
Bixler, Holden	12/5/2022	0.7	Review diligence request from M-3; correspond with L. Workman (CEL) re: same.
Bixler, Holden	12/5/2022	0.6	Review Huron diligence requests re: SOFA data clarification.
Brantley, Chase	12/5/2022	0.7	Correspond with the mining team re: Examiner data requests of certain vendor payments and balances.
Brantley, Chase	12/5/2022	0.4	Respond to questions from the Examiner re: mining contract requests.
Brantley, Chase	12/5/2022	0.3	Review outstanding Examiner diligence requests and prepare outreach to mining team for open items.
Brantley, Chase	12/5/2022	1.4	Prepare schedule to support request from the Examiner re: mining vendors.
Calvert, Sam	12/5/2022	1.2	Call with Huron team, A. Ciriello and S. Colangelo (both A&M) re: additional documents request.
Ciriello, Andrew	12/5/2022	0.4	Review and comment on coin balance reconciliation analysis from finance team
Ciriello, Andrew	12/5/2022	1.2	Call with T. Martin, R. Loh, M. Boyer (Huron) and S. Calvert, S. Colangelo (A&M) to discuss follow-up diligence requests made by Examiner team since 11/30
Ciriello, Andrew	12/5/2022	0.2	Correspond with Centerview and S. Colangelo (A&M) regarding buyer diligence requests
Ciriello, Andrew	12/5/2022	0.2	Correspond with J. Lambros, L. Workman (CEL) and S. Colangelo (A&M) regarding the status of outstanding diligence requests
Ciriello, Andrew	12/5/2022	0.6	Review and document status of open Examiner diligence requests
Ciriello, Andrew	12/5/2022	0.4	Call with L. Workman, J. Lambros (CEL), S. Briefel (K&E), Z. Mohamed (CVP) and S. Colangelo (A&M) to discuss outstanding diligence requests

Exhibit D

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
December 1, 2022 through December 31, 2022***

DUE DILIGENCE

Professional	Date	Hours	Activity
Ciriello, Andrew	12/5/2022	0.3	Correspond with H. Bixler, R. Allison, B. Wadzita (A&M) regarding trading data requested by Examiner team
Colangelo, Samuel	12/5/2022	0.2	Prepare and upload responsive files to examiner dataroom.
Colangelo, Samuel	12/5/2022	1.1	Participate in call with A. Ciriello, S. Calvert (both A&M), and Huron to discuss supplemental document requests.
Colangelo, Samuel	12/5/2022	0.3	Update examiner mining related diligence items in tracker per internal request.
Colangelo, Samuel	12/5/2022	0.4	Call with A. Ciriello (both A&M), K&E, Centerview, and Celsius to discuss current status of high priority diligence requests.
Colangelo, Samuel	12/5/2022	0.7	Update master and examiner diligence trackers to reflect latest status of requests and distribute per internal request.
Kinealy, Paul	12/5/2022	1.2	Research creditor inquiries from G. Hensley (K&E) and follow up with Celsius operations re: same.
Kinealy, Paul	12/5/2022	0.3	Review current aggregated diligence tracker and provide updates re: same.
Wadzita, Brent	12/5/2022	2.4	Analyze coin movements and transfers between Celsius and non-retail counter parties.
Wadzita, Brent	12/5/2022	1.6	Participate in call with H. Bixler, P. Kinealy, J. Tilsner, B. Wadzita (All A&M), D. Tappen, C. Nolan, M. Blecher (all CEL) to discuss non-retail coin movements.
Bixler, Holden	12/6/2022	1.2	Review open CPO diligence requests.
Bixler, Holden	12/6/2022	0.3	Correspond with T. Scheffer (K&E) re: open CPO diligence requests.
Ciriello, Andrew	12/6/2022	0.8	Call with C. Ferraro, L. Workman (CEL), Jenner team, R. Kwasteniet, D. Latona, G. Brier (K&E) to discuss open items on Examiner diligence request list
Ciriello, Andrew	12/6/2022	0.6	Distribute diligence requests to team members based on feedback from counsel and management
Ciriello, Andrew	12/6/2022	1.0	Call with D. Bendetson, Z. Mohamed (Centerview) and S. Colangelo (A&M) regarding open buyer diligence questions
Ciriello, Andrew	12/6/2022	0.5	Call with S. Briefel, G. Brier (K&E), S. Colangelo (A&M) to discuss open litigation diligence requests
Ciriello, Andrew	12/6/2022	0.3	Revise Examiner tracker based on discussion with L. Workman (A&M)
Ciriello, Andrew	12/6/2022	1.2	Call with L. Workman (CEL) to review open Examiner diligence requests and determine the path to resolve request
Colangelo, Samuel	12/6/2022	0.4	Participate in call with A. Ciriello (A&M) and K&E to review examiner diligence requests.
Colangelo, Samuel	12/6/2022	0.6	Review status file from K&E and update diligence trackers accordingly.
Colangelo, Samuel	12/6/2022	1.0	Call with A. Ciriello (A&M) and Centerview to review buyer platform diligence requests.
Colangelo, Samuel	12/6/2022	0.6	Call with A. Lal (A&M), Centerview, and third party buyer to discuss diligence requests.

Exhibit D

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
December 1, 2022 through December 31, 2022***

DUE DILIGENCE

Professional	Date	Hours	Activity
Kinealy, Paul	12/6/2022	0.8	Research certain diligence items from T. Scheffer (K&E) and CPO.
Lal, Arjun	12/6/2022	0.6	Call with S. Colangelo (A&M), Centerview, and third party buyer to discuss diligence requests.
Wadzita, Brent	12/6/2022	1.7	Participate in call with D. Tappen, C. Nolan, M. Blecher (all CEL) to discuss Celsius wallets and related coin movements.
Allison, Roger	12/7/2022	2.7	Review prepared customer demographic analysis re: suitability for external diligence request
Bixler, Holden	12/7/2022	0.3	Correspond with J. Lambros (CEL) re: diligence requests.
Bixler, Holden	12/7/2022	0.2	Attend call with CPO and K&E.
Ciriello, Andrew	12/7/2022	0.3	Correspond with A. Lal (A&M) regarding historical financial performance and post pages to dataroom the same
Ciriello, Andrew	12/7/2022	0.2	Correspond with L. Workman (CEL), G. Brier (K&E) and H. Waller (L&W) regarding schedule for Examiner interviews during the week ending 12/16
Ciriello, Andrew	12/7/2022	0.2	Correspond with T. Martin, R. Loh (Huron) and L. Workman (CEL) regarding Examiner diligence requests
Ciriello, Andrew	12/7/2022	0.6	Call with L. Workman, J. Lambros (CEL), S. Briefel, G. Brier (K&E) and S. Colangelo (A&M) regarding open diligence items
Ciriello, Andrew	12/7/2022	0.8	Call with T. Martin, R. Loh (Huron) and S. Colangelo (A&M) to discuss Examiner diligence requests
Ciriello, Andrew	12/7/2022	0.2	Correspond with M. Blecher (CEL) regarding open diligence requests
Ciriello, Andrew	12/7/2022	0.6	Distribute diligence questions to various company subject matter experts and reply to follow-up questions
Colangelo, Samuel	12/7/2022	0.4	Update examiner diligence tracker to reflect current status of requests and distribute.
Colangelo, Samuel	12/7/2022	0.5	Call with A. Ciriello (A&M), K&E, Centerview, and Celsius to discuss current status of high priority diligence requests.
Colangelo, Samuel	12/7/2022	1.4	Analyze potential buyer asset summary and incorporate corresponding freeze file.
Colangelo, Samuel	12/7/2022	0.9	Create variance analysis for potential buyer asset summary.
Colangelo, Samuel	12/7/2022	0.7	Update pricing references and variance of potential buyer asset summary.
Colangelo, Samuel	12/7/2022	0.6	Call with A. Ciriello (A&M) and Huron team to review outstanding diligence requests.
Wadzita, Brent	12/7/2022	1.3	Prepare analysis on retail customer user base stratification by US state per request of potential buyers.
Wadzita, Brent	12/7/2022	2.2	Analyze company provided exchange transactional data and compare to Fireblocks data.
Bixler, Holden	12/8/2022	1.2	Review and provide comments to various diligence requests.

Exhibit D

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
December 1, 2022 through December 31, 2022***

DUE DILIGENCE

Professional	Date	Hours	Activity
Brantley, Chase	12/8/2022	0.4	Call with M. Deeg (Celsius) re: mining materials to share with the UCC.
Ciriello, Andrew	12/8/2022	0.3	Call with I. Inbar, R. Shakhnovetsky (CEL) regarding Examiner request for additional coin reports
Ciriello, Andrew	12/8/2022	0.7	Correspond with R. Sabo, L. Workman, P. Salyga, J. Golding (CEL) regarding open diligence requests
Colangelo, Samuel	12/8/2022	0.2	Review diligence datarooms for internal file requests.
Kinealy, Paul	12/8/2022	1.3	Research additional inquiries from T. Scheffer (K&E) and CPO.
Wadzita, Brent	12/8/2022	1.3	Prepare follow ups re: outstanding due diligence questions and requests with the company.
Bixler, Holden	12/9/2022	0.6	Review L. Workman (CEL) comments to CPO diligence requests.
Brantley, Chase	12/9/2022	0.7	Call with S. Colangelo (A&M) and Celsius to discuss mining diligence items.
Ciriello, Andrew	12/9/2022	0.3	Upload Fireblocks reports to dataroom for activity prior to January 2022
Ciriello, Andrew	12/9/2022	0.3	Correspond with R. Campagna, S. Calvert (A&M) regarding on-chain transaction activity since June 2021
Ciriello, Andrew	12/9/2022	0.3	Correspond with T. Martin, R. Loh (Huron) and A. Seetharaman (CEL) regarding open diligence requests
Ciriello, Andrew	12/9/2022	0.3	Correspond with D. Tappen (CEL) regarding CEL token transaction reporting
Ciriello, Andrew	12/9/2022	0.2	Call with S. Calvert (A&M) to discuss responses to Examiner diligence requests.
Ciriello, Andrew	12/9/2022	0.2	Call with D. Tappen (CEL) to discuss responses to Examiner diligence requests
Ciriello, Andrew	12/9/2022	0.5	Participate in call with L. Workman, J. Lambros (CEL), S. Briefel, G. Brier (K&E) and S. Colangelo (A&M) to discuss open diligence requests
Ciriello, Andrew	12/9/2022	2.0	Call with O. Mak, L. Workman (CEL), G. Brier (K&E), J. McNeily (L&W) to prepare for Examiner discussion
Colangelo, Samuel	12/9/2022	0.8	Call with L. Workman, J. Lambros (CEL), S. Briefel, G. Brier (K&E) and A. Ciriello (A&M) to discuss open diligence requests
Colangelo, Samuel	12/9/2022	0.7	Call with C. Brantley (A&M) and Celsius to discuss mining diligence items.
Colangelo, Samuel	12/9/2022	0.6	Update diligence trackers per information and statuses received from counsel.
Dailey, Chuck	12/9/2022	0.3	Email correspondence with Celsius team regarding UCC information request
Kinealy, Paul	12/9/2022	1.7	Research certain customer inquiries from A. Golic (K&E) and follow up with Celsius operations
Wadzita, Brent	12/9/2022	1.3	Analyze and investigate coin movements between Celsius entities and GK8.

Exhibit D

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
December 1, 2022 through December 31, 2022***

DUE DILIGENCE

Professional	Date	Hours	Activity
Wadzita, Brent	12/9/2022	0.9	Investigate and prepare responses to questions re: KERP from UCC advisors.
Wadzita, Brent	12/9/2022	1.2	Prepare review package for CEL to review in response to diligence request 275, state-wise retail parties in Earn.
Ciriello, Andrew	12/10/2022	0.6	Review and comment on transaction activity requested by UCC
Wadzita, Brent	12/10/2022	1.1	Investigate and prepare responses to questions re: KERP from UCC advisors.
Ciriello, Andrew	12/11/2022	0.3	Review and comment on diligence list ahead of call with company and counsel on 12/12
Colangelo, Samuel	12/11/2022	0.3	Correspond with A&M team regarding diligence requests and review calls for the upcoming week.
Colangelo, Samuel	12/11/2022	0.3	Prepare high priority diligence list for distribution ahead of status call.
Bixler, Holden	12/12/2022	0.4	Correspond with T. Scheffer (K&E) and A&M team re: status of CPO diligence.
Calvert, Sam	12/12/2022	0.2	Call with A. Ciriello (A&M) re: updated diligence requests and related analyses.
Calvert, Sam	12/12/2022	0.5	Review of Fireblocks produced data to resolve date issues / formatting.
Calvert, Sam	12/12/2022	0.4	Call with G. Wang (A&M) re: custody liabilities and related analyses.
Campagna, Robert	12/12/2022	0.8	Follow up related to third party service provider contract and scope of services.
Ciriello, Andrew	12/12/2022	0.9	Participation in Examiner Interview of Oleena Mak with Examiner team and L. Workman (CEL), G. Brier, D. Latona, N. John, J. D'Antonio (K&E) and J. McNeily (L&W)
Ciriello, Andrew	12/12/2022	0.2	Call with A. Ciriello (A&M) re: updated diligence requests and related analyses.
Ciriello, Andrew	12/12/2022	0.4	Prepare responses to Examiner diligence requests and upload associated files to VDR
Ciriello, Andrew	12/12/2022	0.4	Call with Examiner team, C. Ferraro, L. Workman (CEL), D. Latona, G. Brier (K&E) to discuss status of Examiner diligence requests
Ciriello, Andrew	12/12/2022	0.7	Call with J. Lambros, L. Workman, J. Golding (CEL), G. Brier (K&E), Z. Mohamed (CVP), S. Colangelo and J. Tilsner (A&M) to discuss open diligence requests
Ciriello, Andrew	12/12/2022	1.0	Partial participation in call with S. Peter, L. Workman (CEL), D. Latona, G. Brier (K&E), R. Malo (L&W) to prepare for Examiner interview
Colangelo, Samuel	12/12/2022	0.7	Call with A. Ciriello, J. Tilsner (both A&M), K&E, Centerview, and Celsius to discuss current status of high priority diligence requests.
Colangelo, Samuel	12/12/2022	0.3	Update diligence trackers to reflect updates discussed on status call.
Dailey, Chuck	12/12/2022	0.6	Correspondence with the UCC regarding media inquiries

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
December 1, 2022 through December 31, 2022***

DUE DILIGENCE

Professional	Date	Hours	Activity
Kinealy, Paul	12/12/2022	1.1	Research additional customer account inquiries from A. Golic (K&E).
Wadzita, Brent	12/12/2022	1.7	Analyze and investigate coin movements between Celsius entities and GK8.
Wang, Gege	12/12/2022	0.4	Call with G. Wang (A&M) re: custody liabilities and related analyses.
Allison, Roger	12/13/2022	1.6	Perform research regarding the transaction history and account balance of a retail creditor re: customer inquiry
Allison, Roger	12/13/2022	0.8	Perform research regarding the transaction history and account balance of an additional retail creditor re: customer inquiry
Bixler, Holden	12/13/2022	0.4	Review correspondence and files re: COP diligence.
Calvert, Sam	12/13/2022	1.5	Call with A. Seetharaman (Celsius) and third party vendor representative re: MTM vs book basis crypto accounting processes.
Ciriello, Andrew	12/13/2022	0.5	Review of custodian contracts in response to Examiner diligence request
Ciriello, Andrew	12/13/2022	0.2	Call with I. Inbar (CEL) to discuss CEL tokens in coin report and freeze
Ciriello, Andrew	12/13/2022	0.7	Prepare and distribute responses to Examiner diligence requests regarding CEL tokens
Ciriello, Andrew	12/13/2022	1.0	Participation in Examiner interview of Shahar Peter with L. Workman (CEL), Jenner team, D. Latona, G. Brier, J. D'Antonio (K&E)
Colangelo, Samuel	12/13/2022	0.3	Prepare high priority diligence list for distribution ahead of status call.
Kinealy, Paul	12/13/2022	1.1	Analyze data responsive to CPO inquiries and follow up with Celsius operations re: same.
Kinealy, Paul	12/13/2022	0.8	Research creditor inquiries from M. Lemm (K&E) and follow up with Celsius re: same.
Wadzita, Brent	12/13/2022	0.9	Analyze coin transactions and coin movement to understand certain transactions identified by advisors re: insiders.
Allison, Roger	12/14/2022	0.9	Perform research regarding the transaction history and account balance of an additional retail creditor re: customer inquiry
Allison, Roger	12/14/2022	1.1	Perform research regarding the transaction history and account balance of a retail creditor re: customer inquiry
Brantley, Chase	12/14/2022	1.5	Participate in meeting with J. Fan (Celsius) and K&E to prepare for Examiner interview.
Calvert, Sam	12/14/2022	0.7	Call with K. Tang, A. Seetharaman (both Celsius), Huron team, A. Ciriello (A&M) re: mapping financials to freeze reports and related accounting questions.
Ciriello, Andrew	12/14/2022	0.5	Call with L. Workman, J. Lambros (CEL), D. Latona, G. Brier (K&E) and S. Colangelo and J. Tilsner (A&M) regarding open diligence items
Ciriello, Andrew	12/14/2022	0.1	Call with A. Seetharaman (CEL) to discuss accounting diligence requests from Examiner
Ciriello, Andrew	12/14/2022	0.2	Correspond with M. Ilic (CEL) and B. Wadzita (A&M) regarding Examiner request for Earn balances

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
December 1, 2022 through December 31, 2022***

DUE DILIGENCE

Professional	Date	Hours	Activity
Ciriello, Andrew	12/14/2022	0.3	Review and comment on proposed files to be provided in response to Examiner diligence requests
Ciriello, Andrew	12/14/2022	0.4	Call with B. Wadzita (A&M) regarding diligence requests from Examiner advisors
Ciriello, Andrew	12/14/2022	0.7	Call with A. Seetharaman, K. Tang (CEL), T. Martin, R. Loh, M. Boyer (Huron) and R. Campagna, S. Calvert (A&M) to discuss accounting diligence requests made by Examiner
Ciriello, Andrew	12/14/2022	0.4	Prepare and distribute responses to Examiner diligence requests regarding CEL tokens, accounting and exchange transaction data
Ciriello, Andrew	12/14/2022	0.7	Review and comment on prospective buyer reformat of balance sheet by coin type
Ciriello, Andrew	12/14/2022	1.5	Call with J. Fan, L. Workman (CEL), G. Brier, L. Hamlin, A. Sexton (K&E) to prepare for Examiner interview
Ciriello, Andrew	12/14/2022	0.6	Review and comment on non-headcount cost savings analysis requested by prospective buyer
Colangelo, Samuel	12/14/2022	0.3	Update diligence trackers to reflect updates discussed on status call.
Colangelo, Samuel	12/14/2022	0.6	Assemble process explanations for vendor spend reduction files.
Colangelo, Samuel	12/14/2022	0.5	Call with L. Workman, J. Lambros (CEL), D. Latona, G. Brier (K&E) and A. Ciriello and J. Tilsner (A&M) regarding open diligence items
Colangelo, Samuel	12/14/2022	0.2	Confirm file uploads to dataroom per internal request.
Colangelo, Samuel	12/14/2022	0.3	Update examiner request tracker per information received from K&E.
Kinealy, Paul	12/14/2022	1.2	Research creditor inquiries from A. Xuan (K&E) and follow up with Celsius re: same.
Pogorzelski, Jon	12/14/2022	0.8	Analyze historical cash disbursements related to fire blocks
Tilsner, Jeremy	12/14/2022	0.5	Call with L. Workman, J. Lambros (CEL), D. Latona, G. Brier (K&E) and A. Ciriello and S. Colangelo (A&M) regarding open diligence items
Wadzita, Brent	12/14/2022	0.4	Call with A. Ciriello (A&M) regarding diligence requests from Examiner advisors
Brantley, Chase	12/15/2022	0.6	Respond to questions from the Examiner re: mining data invoice requests.
Brantley, Chase	12/15/2022	1.5	Participate in meeting with J. Morgan (Celsius) and K&E to prepare for Examiner interview.
Brantley, Chase	12/15/2022	1.3	Correspond with the Company re: latest round of mining data requests from the Examiner.
Ciriello, Andrew	12/15/2022	1.5	Call with J. Morgan, L. Koren, L. Workman (CEL) and G. Brian, A. Sexton (K&E) to prepare for Examiner interview
Ciriello, Andrew	12/15/2022	0.3	Call with T. Martin, R. Loh, M. Boyer (Huron) to discuss the status of Examiner financial diligence requests
Ciriello, Andrew	12/15/2022	0.6	Call with L. Workman (CEL) regarding open Examiner diligence requests

Exhibit D

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
December 1, 2022 through December 31, 2022***

DUE DILIGENCE

Professional	Date	Hours	Activity
Ciriello, Andrew	12/15/2022	0.4	Call with G. Brier (K&E) regarding privilege review on documents requested by Examiner
Ciriello, Andrew	12/15/2022	0.6	Call with L. Workman (CEL) to discuss open Examiner diligence requests
Ciriello, Andrew	12/15/2022	0.4	Emails with T. Martin, R. Loh, M. Boyer (Huron) regarding open Examiner financial diligence requests
Ciriello, Andrew	12/15/2022	0.5	Call with K. Tang, A. Seetharaman (CEL) and S. Calvert (A&M) to discuss Examiner accounting diligence requests
Colangelo, Samuel	12/15/2022	0.6	Review and distribute edited version of potential buyer asset summary.
Colangelo, Samuel	12/15/2022	2.1	Update vendor spend reduction analysis per internal comments and diligence requests.
Colangelo, Samuel	12/15/2022	0.3	Prepare high priority diligence list for distribution ahead of status call.
Kinealy, Paul	12/15/2022	0.7	Research inquiries from W. Foster (M3).
Kinealy, Paul	12/15/2022	1.1	Research customer account inquiries from A. Golic (K&E).
Brantley, Chase	12/16/2022	0.5	Participate in meeting with J. Fan (Celsius) and K&E to prepare for Examiner interview.
Brantley, Chase	12/16/2022	1.3	Review weekly mining operating reports prepared by P. Holert (Celsius) ahead of sharing with the Examiner.
Brantley, Chase	12/16/2022	1.5	Participate in meeting with P. Holert (Celsius), K&E and A. Ciriello (A&M) to prepare for Examiner interview.
Brantley, Chase	12/16/2022	0.3	Correspond with K&E re: delivery of mining weekly operating report to the Examiner.
Campagna, Robert	12/16/2022	1.1	Analysis of individual company balance sheets over various points in time.
Ciriello, Andrew	12/16/2022	0.4	Participate in call with J. Lambros (CEL), D. Latona, G. Briefel (K&E), Z. Mohamed (CVP), and S. Colangelo and J. Tilsner (A&M) regarding open diligence requests
Ciriello, Andrew	12/16/2022	0.2	Coordinate Examiner interview prep for the week ending 12/23
Ciriello, Andrew	12/16/2022	0.5	Call with J. Fan, L. Workman (CEL), G. Brier, L. Hamlin, A. Sexton (K&E) to prepare for Examiner interview
Ciriello, Andrew	12/16/2022	0.6	Correspond with K. Tang, A. Seetharaman (CEL) regarding open Examiner financial diligence requests
Ciriello, Andrew	12/16/2022	0.6	Partial participation in examiner interview prep with P. Holert, L. Workman (CEL), D. Latona, L. Hamlin (K&E) and C. Brantley (A&M)
Colangelo, Samuel	12/16/2022	0.4	Participate in call with A. Ciriello, J. Tilsner (both A&M), K&E, Centerview, and Celsius to discuss current status of high priority diligence requests.
Colangelo, Samuel	12/16/2022	0.2	Prepare and upload files to examiner dataroom.
Colangelo, Samuel	12/16/2022	0.3	Update diligence trackers to reflect updates discussed on status call.

Exhibit D

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
December 1, 2022 through December 31, 2022***

DUE DILIGENCE

Professional	Date	Hours	Activity
Kinealy, Paul	12/16/2022	0.8	Research creditor inquires from M. Lemm (K&E).
Tilsner, Jeremy	12/16/2022	0.5	Call with A. Ciriello, S. Colangelo (both A&M), K&E, Centerview, and Celsius to discuss current status of high priority diligence requests.
Wadzita, Brent	12/16/2022	1.1	Prepare and aggregate information and comments from Celsius re: certain transactions between Celsius and institutional counter parties.
Colangelo, Samuel	12/18/2022	0.2	Prepare high priority diligence list for distribution ahead of status call.
Allison, Roger	12/19/2022	1.4	Working session with B. Wadzita (A&M) to prepare comments re: regulatory diligence requests.
Bixler, Holden	12/19/2022	0.2	Call with J. Schiffrin, K. Ehrler, T. Biggs, J. Magliano (M3) and A. Ciriello (A&M) to discuss user data requests related to SOFAs
Brantley, Chase	12/19/2022	0.4	Respond to questions from M3 (UCC) re: November financial package.
Brantley, Chase	12/19/2022	1.0	Participate in Examiner interview with J. Morgan (Celsius), K&E, Examiner and A. Ciriello (A&M).
Brantley, Chase	12/19/2022	1.1	Prepare bridge to prior cash forecast in response to questions from potential bidder.
Brantley, Chase	12/19/2022	0.3	Provide responses to potential bidder re: delta in cash positions between forecasts.
Brantley, Chase	12/19/2022	0.8	Prepare schedule of mining prepayments to share with the Examiner.
Campagna, Robert	12/19/2022	0.7	Research related to Deloitte report within Celsius.
Ciriello, Andrew	12/19/2022	0.2	Call with J. Schiffrin, K. Ehrler, T. Biggs, J. Magliano (M3) and H. Bixler (A&M) to discuss user data requests related to SOFAs
Ciriello, Andrew	12/19/2022	0.7	Call with J. Lambros (CEL), D. Latona, G. Briefel (K&E), Z. Mohamed (CVP), and S. Colangelo and J. Tilsner (A&M) regarding open diligence requests
Ciriello, Andrew	12/19/2022	0.5	Partial participation in Examiner interview of Jeff Morgan with Examiner advisors, L. Workman (CEL), G. Brier, L. Hamlin (K&E) and C. Brantley (A&M)
Ciriello, Andrew	12/19/2022	0.4	Analyze institutional loan book included in June financials and correspond with T. Martin (Huron) regarding the same
Ciriello, Andrew	12/19/2022	0.3	Correspond with A. Seetharaman (CEL) regarding Examiner diligence requests
Ciriello, Andrew	12/19/2022	0.3	Call with V. Lazar, A. Cooper, S. Weiss (Jenner), C. Ferraro, L. Workman (CEL) and R. Kwasteniet, D. Latona, G. Brier (K&E) to discuss outstanding Examiner diligence requests
Colangelo, Samuel	12/19/2022	0.8	Update spend reduction file for diligence request.
Colangelo, Samuel	12/19/2022	0.7	Call with A. Ciriello, J. Tilsner (both A&M), K&E, Centerview, and Celsius to discuss current status of high priority diligence requests.
Colangelo, Samuel	12/19/2022	0.3	Update diligence trackers to reflect updates discussed on status call.

Exhibit D

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
December 1, 2022 through December 31, 2022***

DUE DILIGENCE

Professional	Date	Hours	Activity
Kinealy, Paul	12/19/2022	0.4	Research contract inquiries from W. Foster (M3).
Kinealy, Paul	12/19/2022	0.8	Research regulatory inquiries and follow up with Celsius legal and operations team re: same.
Tilsner, Jeremy	12/19/2022	0.5	Participation in call with J. Lambros (CEL), D. Latona, G. Briefel (K&E), Z. Mohamed (CVP), and A. Ciriello and J. Tilsner (A&M) regarding open diligence requests
Wadzita, Brent	12/19/2022	1.4	Working session with R. Allison (A&M) to prepare comments re: regulatory diligence requests.
Brantley, Chase	12/20/2022	1.0	Participate in Examiner interview with P. Holert (Celsius), K&E, Examiner and A. Ciriello (A&M).
Brantley, Chase	12/20/2022	0.2	Review report of cash variance and intercompany transfers ahead of sharing with the UST.
Ciriello, Andrew	12/20/2022	0.3	Correspond with T. Martin (Huron) regarding diligence requests related to historical liquidity reports
Ciriello, Andrew	12/20/2022	0.4	Prepare and distribute responses to UCC diligence requests to M3 team
Ciriello, Andrew	12/20/2022	1.0	Participation in Examiner interview of P. Holert with Examiner team, D. Latona, G. Brier, L. Hamlin (K&E) and C. Brantley (A&M)
Ciriello, Andrew	12/20/2022	0.3	Call with J. Tilsner (A&M) regarding potential buyer diligence requests
Ciriello, Andrew	12/20/2022	0.3	Correspond with K. Tang, A. Seetharaman, J. Lambros (CEL) regarding outstanding Examiner diligence requests
Colangelo, Samuel	12/20/2022	0.3	Prepare high priority diligence list for distribution ahead of status call.
Colangelo, Samuel	12/20/2022	0.3	Update and distribute diligence trackers per internal comments.
Colangelo, Samuel	12/20/2022	0.3	Correspond with Centerview regarding buyer diligence requests and update in tracker to reflect.
Kinealy, Paul	12/20/2022	0.6	Research customer account inquiries and follow up with Celsius data team re: same.
Tilsner, Jeremy	12/20/2022	0.3	Call with A. Ciriello (A&M) regarding potential buyer diligence requests
Wadzita, Brent	12/20/2022	1.6	Analyze Fireblocks workspace mapping structure to build out workspace to entity mapping.
Wadzita, Brent	12/20/2022	2.4	Working session to analyze non-retail Fireblocks staking coin transactions and movements.
Campagna, Robert	12/21/2022	0.7	Call with S. Calvert (A&M) re: ongoing analysis and financial diligence.
Ciriello, Andrew	12/21/2022	2.0	Call with K. Tang (CEL), D. Latona, J. D'Antonio, G. Brier (K&E) and J. McNeily (L&W) to prepare for Examiner interview
Ciriello, Andrew	12/21/2022	0.4	Call with T. Martin, R. Loh, M. Boyer (Huron) regarding open accounting due diligence requests
Ciriello, Andrew	12/21/2022	0.6	Call with L. Workman, J. Lambros (CEL), G. Brier, J. D'Antonio (K&E), S. Colangelo (A&M) to discuss open diligence requests

Exhibit D

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
December 1, 2022 through December 31, 2022***

DUE DILIGENCE

Professional	Date	Hours	Activity
Colangelo, Samuel	12/21/2022	0.3	Update diligence trackers to reflect updates discussed on status call.
Colangelo, Samuel	12/21/2022	0.5	Participate in call with A. Ciriello (A&M), K&E, Centerview, and Celsius to discuss current status of high priority diligence requests.
Colangelo, Samuel	12/21/2022	0.3	Update examiner tracker to reflect latest diligence requests.
Kinealy, Paul	12/21/2022	0.3	Research additional customer inquiry from K&E and follow up with Celsius operations team.
Brantley, Chase	12/22/2022	0.2	Call with A. Ciriello (A&M) to discuss Mining diligence requests
Brantley, Chase	12/22/2022	0.9	Respond to questions from M3 (UCC) re: November mining balance sheet.
Brantley, Chase	12/22/2022	1.0	Participate in Examiner interview with J. Fan (Celsius), K&E, and Examiner.
Ciriello, Andrew	12/22/2022	0.2	Call with C. Brantley (A&M) to discuss Mining diligence requests
Ciriello, Andrew	12/22/2022	1.8	Call with S. Maglic, L. Workman (CEL), D. Latona, G. Brier (K&E) and J. McNeily (L&W) to prepare for Examiner interview
Ciriello, Andrew	12/22/2022	0.2	Correspond with G. Hensley (K&E) regarding data request from regulators
Colangelo, Samuel	12/22/2022	0.3	Prepare high priority diligence list for distribution ahead of status call.
Kinealy, Paul	12/22/2022	1.1	Research new customer account data inquiries from S. Sanders (K&E).
Allison, Roger	12/23/2022	0.8	Perform analysis of certain customer transaction details re: diligence request
Brantley, Chase	12/23/2022	0.6	Review outstanding Examiner diligence requests and prepare outreach to mining team.
Calvert, Sam	12/23/2022	2.0	Examiner call with K. Tang, L. Workman (both Celsius), White and Case team, Jenner and Block team, Huron team, K&E team and R. Campagna and A. Ciriello (A&M).
Campagna, Robert	12/23/2022	1.8	Initial review of diligence report associated with preferred equity investment.
Campagna, Robert	12/23/2022	2.1	Examiner call with K. Tang, L. Workman (both Celsius), White and Case team, Jenner and Block team, Huron team, K&E team and A. Ciriello and S. Calvert (A&M).
Ciriello, Andrew	12/23/2022	1.1	Partial participation in Examiner interview of Kai Tang with L. Workman (CEL), Examiner team, A. Colodny, C. Gurland (W&C), D. Latona, G. Brier, J. D'Antonio (K&E), and R. Campagna, S. Calvert (A&M)
Ciriello, Andrew	12/23/2022	0.5	Call with L. Workman, J. Lambros, J. Golding (CEL), D. Latona, J. D'Antonio, G. Brier (K&E) and S. Colangelo (A&M) to discuss open diligence requests
Colangelo, Samuel	12/23/2022	0.4	Update diligence trackers to reflect updates discussed on status call.
Colangelo, Samuel	12/23/2022	3.5	Call with K&E, Jenner, Huron, White & Case, and Celsius to discuss examiner questions regarding risk team.

Exhibit D

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
December 1, 2022 through December 31, 2022***

DUE DILIGENCE

Professional	Date	Hours	Activity
Colangelo, Samuel	12/23/2022	0.5	Call with A. Ciriello (A&M), K&E, Centerview, and Celsius to discuss current status of high priority diligence requests.
Kinealy, Paul	12/23/2022	0.8	Research additional customer account inquiries and advise K&E re: same.
Campagna, Robert	12/27/2022	0.3	Call with P. Nash (K&E) related to preferred equity advisor discussions.
Campagna, Robert	12/27/2022	0.4	Discussion related to special committee deck related to novation.
Ciriello, Andrew	12/27/2022	1.0	Call with J. Morgan, L. Workman (CEL), L. Hamlin, A. Sexton (K&E) to prepare for Examiner interview
Ciriello, Andrew	12/27/2022	0.3	Call with Examiner team, C. Ferraro, L. Workman (CEL), R. Kwasteniet, D. Latona, G. Brier (K&E) to discuss outstanding diligence requests
Colangelo, Samuel	12/27/2022	0.2	Correspond with K&E and Centerview regarding updated diligence requests.
Kinealy, Paul	12/27/2022	0.8	Research additional customer account inquiries from A. Golic (K&E).
Brantley, Chase	12/28/2022	0.3	Respond to questions from the Company re: files delivered to the Examiner.
Brantley, Chase	12/28/2022	0.4	Review mining rig deployment materials to be shared with potential bidder.
Brantley, Chase	12/28/2022	0.4	Respond to questions from M3 (UCC) about mining containers.
Brantley, Chase	12/28/2022	0.8	Correspond with mining team re: pre-petition amounts outstanding for hosting vendors in response to Examiner request.
Campagna, Robert	12/28/2022	0.8	Ongoing review of Deloitte presentation.
Ciriello, Andrew	12/28/2022	1.0	Call with L. Workman, J. Lambros, J. Golding (CEL), S. Briefel, G. Brier, J. D'Antonio (K&E), D. Bendetson, Z. Mohamed (CVP) and S. Colangelo (A&M) to discuss open diligence requests
Ciriello, Andrew	12/28/2022	0.9	Reconcile work papers used to produce consolidated financials against summary financials reports based on Examiner request
Ciriello, Andrew	12/28/2022	0.7	Review and comment on figures to include in draft motion regarding claims at all entities for earn depositors
Ciriello, Andrew	12/28/2022	0.5	Correspond with L. Hamlin (K&E) regarding financials reports available for historical periods based on Examiner and preferred equity holder requests
Ciriello, Andrew	12/28/2022	0.4	Correspond with M3 team regarding records of historical CEL token transactions
Ciriello, Andrew	12/28/2022	0.3	Analyze various staked ETH positions by staking platform, synthetic staking and direct staking
Ciriello, Andrew	12/28/2022	0.3	Correspond with D. Tappen, I. Inbar, R. Shakhnovetsky (CEL) regarding Examiner wallet request
Ciriello, Andrew	12/28/2022	0.2	Correspond with S. Colangelo (A&M) regarding open due diligence requests

Exhibit D

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
December 1, 2022 through December 31, 2022***

DUE DILIGENCE

Professional	Date	Hours	Activity
Ciriello, Andrew	12/28/2022	0.3	Upload documents responsive to Examiner Mining requests and correspond with Examiner team regarding the same
Colangelo, Samuel	12/28/2022	1.0	Call with A. Ciriello, J. Tilsner (both A&M), K&E, Centerview, and Celsius to discuss current status of high priority diligence requests.
Colangelo, Samuel	12/28/2022	0.5	Update diligence tracker to reflect latest status of requests.
Tilsner, Jeremy	12/28/2022	0.5	Participate in call with A. Ciriello, S. Colangelo (both A&M), K&E, Centerview, and Celsius to discuss current status of high priority diligence requests.
Wadzita, Brent	12/28/2022	2.2	Reconcile Celsius wallet listing to separately produced company wallet listing and identify variances.
Bixler, Holden	12/29/2022	0.3	Correspond with A&M team re: M-3 diligence status.
Brantley, Chase	12/29/2022	1.3	Call with A. Ciriello, S. Colangelo (both A&M), Jenner, K&E, and Celsius to discuss examiner tax questions.
Brantley, Chase	12/29/2022	0.4	Participate in call with A. Ciriello, S. Colangelo (both A&M), Centerview, and Celsius to discuss buyer diligence request.
Brantley, Chase	12/29/2022	1.5	Update mining materials with scenario analysis ahead of call with potential bidder.
Calvert, Sam	12/29/2022	0.2	Correspondence with G. Brier (K&E) re: additional data request related to Fireblocks wallets.
Calvert, Sam	12/29/2022	0.8	Setup of Celsius QuickBooks and fathom accounts.
Ciriello, Andrew	12/29/2022	0.3	Call with T. Martin (Huron) to discuss outstanding due diligence requests
Ciriello, Andrew	12/29/2022	0.3	Correspond with T. Martin (Huron) regarding diligence requests related to Equities First Holdings
Ciriello, Andrew	12/29/2022	0.6	Call with K. Tang, A. Seetharaman (CEL) to discuss Examiner accounting diligence requests
Ciriello, Andrew	12/29/2022	0.6	Call with I. Inbar, R. Shakhnovetsky (CEL) regarding Examiner wallet request
Ciriello, Andrew	12/29/2022	0.8	Call with S. Colangelo (A&M) to discuss outstanding diligence requests and plan to finalize existing requests
Ciriello, Andrew	12/29/2022	1.0	Partial participation in Examiner interview of J. Morgan (CEL) with Examiner team, L. Workman (CEL), D. Latona, L. Hamlin, A. Sexton (K&E) and C. Brantley, S. Colangelo (A&M)
Ciriello, Andrew	12/29/2022	0.3	Correspond with S. Kleiderman (CEL) regarding examiner request for balance sheet data by wallet
Ciriello, Andrew	12/29/2022	0.4	Analyze and draft responses to UCC diligence requests regarding retail loans
Ciriello, Andrew	12/29/2022	0.5	Call with K. Tang, A. Seetharaman (CEL), D. Bendetson (CVP), C. Brantley, S. Colangelo (A&M) to discuss buyer cost savings diligence requests
Colangelo, Samuel	12/29/2022	0.4	Participate in call with A. Ciriello, C. Brantley (both A&M), Centerview, and Celsius to discuss buyer diligence request.

Exhibit D

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
December 1, 2022 through December 31, 2022***

DUE DILIGENCE

Professional	Date	Hours	Activity
Colangelo, Samuel	12/29/2022	1.3	Call with A. Ciriello, C. Brantley (both A&M), Jenner, K&E, and Celsius to discuss examiner tax questions.
Colangelo, Samuel	12/29/2022	0.8	Working session with A. Ciriello (A&M) to discuss high priority diligence requests.
Wadzita, Brent	12/29/2022	1.8	Identify Fireblocks transactions from wallet listing reconciliation for inclusion into statement of financial affairs amendment.
Ciriello, Andrew	12/30/2022	0.3	Correspond with T. Martin (Huron), A. Cooper (Jenner), D. Latona (K&E) regarding Fireblocks / wallet-level Examiner diligence requests
Ciriello, Andrew	12/30/2022	0.3	Correspond with M. Blecher, S. Kleiderman (CEL) regarding Examiner requests for historical wallet-based balance data
Ciriello, Andrew	12/30/2022	1.2	Research Fireblocks / wallet-level Examiner diligence requests
Ciriello, Andrew	12/30/2022	0.3	Correspond with D. Tappen (CEL) regarding Fireblocks / wallet-level Examiner diligence requests
Ciriello, Andrew	12/30/2022	0.2	Correspond with H. Bixler, P. Kinealy, J. Tilsner, G. Wang (A&M) regarding UCC SOFA and claims data requests
Ciriello, Andrew	12/30/2022	0.2	Correspond with C. Ferraro, L. Workman (CEL), D. Latona (K&E) and R. Campagna (A&M) regarding Examiner diligence requests
Ciriello, Andrew	12/30/2022	0.6	Correspond with T. Bentov (CEL) and T. Biggs (M3) regarding retail loan diligence requests
Ciriello, Andrew	12/30/2022	0.3	Correspond with K. Tang, A. Seetharaman (CEL) and S. Colangelo (A&M) regarding Examiner request for reconciliation of consolidated historical financial results
Ciriello, Andrew	12/30/2022	0.6	Call with L. Workman, J. Lambros (CEL), S. Briefel, G. Brier (K&E), Z. Mohamed (CVP) to discuss open due diligence requests
Ciriello, Andrew	12/30/2022	1.3	Research historical coin transactions and balances to reconcile on chain activity to Freeze reports
Ciriello, Andrew	12/30/2022	2.8	Participate in Ashley Harrell Examiner interview with Examiner team, L. Workman, J. Golding (CEL), L. Curtis (W&C), D. Latona, L. Hamlin, J. D'Antonio (K&E)
Colangelo, Samuel	12/30/2022	2.2	Edit and distribute vendor spend reduction analysis for buyer diligence request.
Kinealy, Paul	12/30/2022	0.8	Research additional customer account inquiry from A. Golic (K&E).
Subtotal		258.3	

FEE APP

Professional	Date	Hours	Activity
Rivera-Rozo, Camila	12/2/2022	2.4	Begin creating templates for Fee App # 3 (October 2022) and the First Interim Fee App.
Rivera-Rozo, Camila	12/5/2022	2.6	Customized new workbook and Fee App # 3 (October 2022) and Interim Fee App templates.
Rivera-Rozo, Camila	12/6/2022	3.4	Collected time detail and began scrubbing entries.

Exhibit D

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
December 1, 2022 through December 31, 2022***

FEE APP

Professional	Date	Hours	Activity
Rivera-Rozo, Camila	12/7/2022	1.8	Prepared draft for Fee App # 3 (October 2022) .
Calvert, Sam	12/8/2022	1.6	Preparation of A&M's first interim fee application.
Calvert, Sam	12/8/2022	0.3	Assistance in preparations for first interim fee application.
Calvert, Sam	12/8/2022	1.3	Updates to A&M's first interim fee application.
Lal, Arjun	12/8/2022	0.9	Review and comment on first interim fee application.
Lucas, Emmet	12/8/2022	1.7	Reconcile time, descriptions in shared entries for A&M team in draft of October fee application.
Rivera-Rozo, Camila	12/8/2022	2.2	Finalized Fee App # 3 (October 2022) .
Calvert, Sam	12/10/2022	1.6	Assistance in preparations for first interim fee application.
Calvert, Sam	12/10/2022	2.8	Preparation of summary schedules and further revisions to the first interim fee application according to local guidelines.
Rivera-Rozo, Camila	12/12/2022	1.6	Made Initial revisions to Interim Fee App 1 (July- October 2022).
Calvert, Sam	12/13/2022	0.2	Correspondence re: first interim fee application and revisions thereto.
Campagna, Robert	12/13/2022	0.4	Final review and sign off on October monthly fee statement.
Rivera-Rozo, Camila	12/13/2022	2.4	Made additional revisions to Interim Fee App 1 (July- October 2022).
Calvert, Sam	12/14/2022	1.2	Review of K&E comments on first interim fee application and revisions thereto.
Campagna, Robert	12/14/2022	0.9	Review and revise first interim fee application documents.
Rivera-Rozo, Camila	12/14/2022	1.8	Made Final revisions to Interim Fee App 1 (July- October 2022).
Calvert, Sam	12/15/2022	2.2	Finalization and compilation of various fee application related items.
Rivera-Rozo, Camila	12/15/2022	0.2	Finalized Interim Fee App 1 (July- October 2022)..
Subtotal		33.5	

LITIGATION

Professional	Date	Hours	Activity
Calvert, Sam	12/12/2022	0.6	Cal with R. Deutsch, R. Cohen (CEL), C. Koenig, G. Brier, E. Jones, T. Scheffer, H. Simson, J. D'Antonio, D. Latona, M. Phoenix (K&E) and R. Campagna, A. Ciriello (both A&M) to discuss preferred equity claims

Exhibit D

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
December 1, 2022 through December 31, 2022***

LITIGATION

Professional	Date	Hours	Activity
Campagna, Robert	12/12/2022	0.6	Cal with R. Deutsch, R. Cohen (CEL), C. Koenig, G. Brier, E. Jones, T. Scheffer, H. Simson, J. D'Antonio, D. Latona, M. Phoenix (K&E) and A. Ciriello, S. Calvert (both A&M) to discuss preferred equity claims
Ciriello, Andrew	12/12/2022	0.6	Cal with R. Deutsch, R. Cohen (CEL), C. Koenig, G. Brier, E. Jones, T. Scheffer, H. Simson, J. D'Antonio, D. Latona, M. Phoenix (K&E) and R. Campagna, S. Calvert (both A&M) to discuss preferred equity claims
Subtotal		1.8	

MEETINGS

Professional	Date	Hours	Activity
Allison, Roger	12/1/2022	0.5	Call with S. Colangelo, R. Campagna, A. Lal, A. Ciriello, S. Calvert, C. Dailey, C. Brantley, B. Wadzita, E. Lucas, A. Frenkel, H. Bixler, P. Kinealy (all A&M) to discuss case updates and current workstreams.
Bixler, Holden	12/1/2022	0.5	Call with S. Colangelo, R. Campagna, A. Lal, A. Ciriello, S. Calvert, C. Dailey, C. Brantley, B. Wadzita, R. Allison, A. Frenkel, E. Lucas, P. Kinealy (all A&M) to discuss case updates and current workstreams.
Brantley, Chase	12/1/2022	0.5	Call with S. Colangelo, R. Campagna, A. Lal, A. Ciriello, S. Calvert, C. Dailey, E. Lucas, B. Wadzita, R. Allison, A. Frenkel, H. Bixler, P. Kinealy (all A&M) to discuss case updates and current workstreams.
Calvert, Sam	12/1/2022	0.5	Call with S. Colangelo, R. Campagna, A. Lal, A. Ciriello, E. Lucas, C. Dailey, C. Brantley, B. Wadzita, R. Allison, A. Frenkel, H. Bixler, P. Kinealy (all A&M) to discuss case updates and current workstreams.
Campagna, Robert	12/1/2022	0.5	Call with S. Colangelo, E. Lucas, A. Lal, A. Ciriello, S. Calvert, C. Dailey, C. Brantley, B. Wadzita, R. Allison, A. Frenkel, H. Bixler, P. Kinealy (all A&M) to discuss case updates and current workstreams.
Ciriello, Andrew	12/1/2022	0.5	Call with S. Colangelo, R. Campagna, A. Lal, E. Lucas, S. Calvert, C. Dailey, C. Brantley, B. Wadzita, R. Allison, A. Frenkel, H. Bixler, P. Kinealy (all A&M) to discuss case updates and current workstreams.
Ciriello, Andrew	12/1/2022	0.4	Call with D. Barse, R. Sabo, A. Alisie, R. Tokar, C. Ferraro, M. Blecher (CEL) and R. Campagna (A&M) regarding coin movement approvals
Colangelo, Samuel	12/1/2022	0.5	Call with E. Lucas, R. Campagna, A. Lal, A. Ciriello, S. Calvert, C. Dailey, C. Brantley, B. Wadzita, R. Allison, A. Frenkel, H. Bixler, P. Kinealy (all A&M) to discuss case updates and current workstreams.
Dailey, Chuck	12/1/2022	0.5	Call with S. Colangelo, R. Campagna, A. Lal, A. Ciriello, S. Calvert, E. Lucas, C. Brantley, B. Wadzita, R. Allison, A. Frenkel, H. Bixler, P. Kinealy (all A&M) to discuss case updates and current workstreams.
Frenkel, Adam	12/1/2022	0.5	Call with S. Colangelo, R. Campagna, A. Lal, A. Ciriello, S. Calvert, C. Dailey, C. Brantley, B. Wadzita, R. Allison, E. Lucas, H. Bixler, P. Kinealy (all A&M) to discuss case updates and current workstreams.
Kinealy, Paul	12/1/2022	0.5	Call with S. Colangelo, R. Campagna, A. Lal, A. Ciriello, S. Calvert, C. Dailey, C. Brantley, B. Wadzita, R. Allison, A. Frenkel, H. Bixler, E. Lucas all A&M) to discuss case updates and current workstreams.

Exhibit D

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
December 1, 2022 through December 31, 2022***

MEETINGS

Professional	Date	Hours	Activity
Lal, Arjun	12/1/2022	0.5	Call with S. Colangelo, R. Campagna, E. Lucas, A. Ciriello, S. Calvert, C. Dailey, C. Brantley, B. Wadzita, R. Allison, A. Frenkel, H. Bixler, P. Kinealy (all A&M) to discuss case updates and current workstreams.
Lucas, Emmet	12/1/2022	0.5	Call with S. Colangelo, R. Campagna, A. Lal, A. Ciriello, S. Calvert, C. Dailey, C. Brantley, B. Wadzita, R. Allison, A. Frenkel, H. Bixler, P. Kinealy (all A&M) to discuss case updates and current workstreams.
Tilsner, Jeremy	12/1/2022	0.6	J. Tilsner (A&M) and G. Wang (A&M) participate in call with Celsius team regarding Freeze reports.
Tilsner, Jeremy	12/1/2022	0.5	J. Tilsner (A&M) and G. Wang (A&M) participate in call with Celsius team regarding Custody withdrawals data quality testing.
Tilsner, Jeremy	12/1/2022	0.7	Call with D. Tappen, F. Burns (Celsius) to discuss extraction of wallet balance data from custody platform.
Tilsner, Jeremy	12/1/2022	0.4	Call with M. Blecher, S. Kleiderman, R. Backus (Celsius) to discuss database security and access methodology.
Tilsner, Jeremy	12/1/2022	0.5	J. Tilsner (A&M) and G. Wang (A&M) participate in call with Celsius data team regarding data request from Centerview.
Tilsner, Jeremy	12/1/2022	0.5	J. Tilsner (A&M) and G. Wang (A&M) participate in call with counsel regarding declaration appendix.
Wadzita, Brent	12/1/2022	0.5	Call with S. Colangelo, R. Campagna, A. Lal, A. Ciriello, S. Calvert, C. Dailey, C. Brantley, E. Lucas, R. Allison, A. Frenkel, H. Bixler, P. Kinealy (all A&M) to discuss case updates and current workstreams.
Wang, Gege	12/1/2022	0.5	J. Tilsner (A&M) and G. Wang (A&M) participate in call with Celsius team regarding Custody withdrawals data quality testing.
Wang, Gege	12/1/2022	0.5	J. Tilsner (A&M) and G. Wang (A&M) participate in call with counsel regarding declaration appendix.
Wang, Gege	12/1/2022	0.6	J. Tilsner (A&M) and G. Wang (A&M) participate in call with Celsius team regarding Freeze reports.
Wang, Gege	12/1/2022	0.5	J. Tilsner (A&M) and G. Wang (A&M) participate in call with Celsius data team regarding data request from Centerview.
Campagna, Robert	12/2/2022	0.8	Call with Special Committee of Board (A. Carr, D. Barse) and K&E (R. Kwasteniet, C. Koenig) to discuss strategic items.
Tilsner, Jeremy	12/5/2022	1.0	J. Tilsner (A&M) and G. Wang (A&M) participate in call with Celsius team regarding Fireblocks data.
Wang, Gege	12/5/2022	1.0	J. Tilsner (A&M) and G. Wang (A&M) participate in call with Celsius team regarding Fireblocks data.
Allison, Roger	12/6/2022	0.8	Participate in call with R. Campagna, A. Lal, H. Bixler, C. Brantley, S. Calvert, A. Ciriello, B. Wadzita, E. Lucas, P. Kinealy, S. Colangelo, A. Frenkel, J. Tilsner (A&M) to discuss business plan, diligence, liquidation analysis, plan of reorganization a
Bixler, Holden	12/6/2022	0.5	Participate in call with R. Campagna, A. Lal, A. Ciriello, C. Brantley, S. Calvert, R. Allison, B. Wadzita, E. Lucas, P. Kinealy, S. Colangelo, A. Frenkel, J. Tilsner (A&M) to discuss business plan, diligence, liquidation analysis, plan of reorganization

Exhibit D

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
December 1, 2022 through December 31, 2022***

MEETINGS

Professional	Date	Hours	Activity
Brantley, Chase	12/6/2022	0.7	Participate in call with R. Campagna, A. Lal, H. Bixler, A. Ciriello, S. Calvert, R. Allison, B. Wadzita, E. Lucas, P. Kinealy, S. Colangelo, A. Frenkel, J. Tilsner (A&M) to discuss business plan, diligence, liquidation analysis, plan of reorganization an
Calvert, Sam	12/6/2022	0.8	Participate in call with R. Campagna, A. Lal, H. Bixler, C. Brantley, A. Ciriello, R. Allison, B. Wadzita, E. Lucas, P. Kinealy, S. Colangelo, A. Frenkel, J. Tilsner (A&M) to discuss business plan, diligence, liquidation analysis, plan of reorganization a
Campagna, Robert	12/6/2022	0.6	Meet with P. Nash, R. Kwasteniet, G. Hensley (K&E) and A. Ciriello (A&M) to discuss intercompany transactions analysis
Campagna, Robert	12/6/2022	0.7	Participate in call with A. Ciriello, A. Lal, H. Bixler, C. Brantley, S. Calvert, R. Allison, B. Wadzita, E. Lucas, P. Kinealy, S. Colangelo, A. Frenkel, J. Tilsner (A&M) to discuss business plan, diligence, liquidation analysis, plan of reorganization an
Campagna, Robert	12/6/2022	0.6	Meeting with Special Committee of Board (A. Carr, D. Barse) and K&E (R. Kwasteniet, C. Koenig) to discuss strategic items.
Ciriello, Andrew	12/6/2022	0.6	Meet with P. Nash, R. Kwasteniet, G. Hensley (K&E) and R. Campagna (A&M) to discuss intercompany transactions analysis
Ciriello, Andrew	12/6/2022	0.7	Participate in call with R. Campagna, A. Lal, H. Bixler, C. Brantley, S. Calvert, R. Allison, B. Wadzita, E. Lucas, P. Kinealy, S. Colangelo, A. Frenkel, J. Tilsner (A&M) to discuss business plan, diligence, liquidation analysis, plan of reorganization an
Colangelo, Samuel	12/6/2022	0.7	Participate in call with R. Campagna, A. Lal, H. Bixler, C. Brantley, S. Calvert, R. Allison, B. Wadzita, E. Lucas, P. Kinealy, A. Ciriello, A. Frenkel, J. Tilsner (A&M) to discuss business plan, diligence, liquidation analysis, plan of reorganization and
Frenkel, Adam	12/6/2022	0.5	Participate in call with R. Campagna, A. Lal, H. Bixler, C. Brantley, S. Calvert, R. Allison, B. Wadzita, E. Lucas, P. Kinealy, S. Colangelo, A. Ciriello, J. Tilsner (A&M) to discuss business plan, diligence, liquidation analysis, plan of reorganization a
Kinealy, Paul	12/6/2022	0.8	Participate in call with R. Campagna, A. Lal, H. Bixler, C. Brantley, S. Calvert, R. Allison, B. Wadzita, E. Lucas, A. Ciriello, S. Colangelo, A. Frenkel, J. Tilsner (A&M) to discuss business plan, diligence, liquidation analysis, plan of reorganization a
Lal, Arjun	12/6/2022	0.8	Participate in call with R. Campagna, A. Ciriello, H. Bixler, C. Brantley, S. Calvert, R. Allison, B. Wadzita, E. Lucas, P. Kinealy, S. Colangelo, A. Frenkel, J. Tilsner (A&M) to discuss business plan, diligence, liquidation analysis, plan of reorganizati
Lucas, Emmet	12/6/2022	0.7	Participate in call with R. Campagna, A. Lal, H. Bixler, C. Brantley, S. Calvert, R. Allison, B. Wadzita, A. Ciriello, P. Kinealy, S. Colangelo, A. Frenkel, J. Tilsner (A&M) to discuss business plan, diligence, liquidation analysis, plan of reorganization
San Luis, Ana	12/6/2022	0.5	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call to discuss custody withdrawal data quality QC.
San Luis, Ana	12/6/2022	0.3	A. San Luis (A&M) and G. Wang (A&M) participate in call with Celsius team to discuss custody withdrawal data quality QC kickoff.
Tilsner, Jeremy	12/6/2022	0.5	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call to discuss custody withdrawal data quality QC.

Exhibit D

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
December 1, 2022 through December 31, 2022***

MEETINGS

Professional	Date	Hours	Activity
Tilsner, Jeremy	12/6/2022	0.8	J. Tilsner (A&M) and G. Wang (A&M) participate in call with Celsius team regarding customer lifetime value by customer cohort.
Tilsner, Jeremy	12/6/2022	0.5	Participate in call with R. Campagna, A. Lal, H. Bixler, C. Brantley, S. Calvert, R. Allison, B. Wadzita, E. Lucas, P. Kinealy, S. Colangelo, A. Frenkel, A. Ciriello A&M) to discuss business plan, diligence, liquidation analysis, plan of reorganization an
Tilsner, Jeremy	12/6/2022	0.5	Participate in call with Celsius and Centerview to discuss confidential bidder data requests.
Wadzita, Brent	12/6/2022	0.8	Participate in call with R. Campagna, A. Lal, H. Bixler, C. Brantley, S. Calvert, R. Allison, A. Ciriello, E. Lucas, P. Kinealy, S. Colangelo, A. Frenkel, J. Tilsner (A&M) to discuss business plan, diligence, liquidation analysis, plan of reorganization a
Wang, Gege	12/6/2022	0.3	A. San Luis (A&M) and G. Wang (A&M) participate in call with Celsius team to discuss custody withdrawal data quality QC kickoff.
Wang, Gege	12/6/2022	1.4	G. Wang (A&M) participate in calls with Celsius data team re customer quality - swap volume.
Wang, Gege	12/6/2022	0.5	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call to discuss custody withdrawal data quality QC.
Wang, Gege	12/6/2022	0.8	J. Tilsner (A&M) and G. Wang (A&M) participate in call with Celsius team regarding customer lifetime value by customer cohort.
Brantley, Chase	12/7/2022	1.5	Prepare for and participate in UCC's mining sub-committee call with the Company and UCC advisors.
Tilsner, Jeremy	12/7/2022	0.5	J. Tilsner (A&M) and G. Wang (A&M) participate in call with Celsius team regarding custody withdrawal data quality QC kickoff.
Wang, Gege	12/7/2022	0.5	J. Tilsner (A&M) and G. Wang (A&M) participate in call with Celsius team regarding custody withdrawal data quality QC kickoff.
Allison, Roger	12/8/2022	0.5	Call with S. Colangelo, R. Campagna, A. Lal, A. Ciriello, E. Lucas, C. Brantley, B. Wadzita, S. Calvert, A. Frenkel, H. Bixler, P. Kinealy (all A&M) to discuss business plan, diligence, liquidation analysis, plan of reorganization and general case updates
Bixler, Holden	12/8/2022	0.7	Participate in all hands advisor call with C. Brantley and P. Kinealy (all A&M) to discuss case progression and open items.
Bixler, Holden	12/8/2022	0.5	Call with S. Colangelo, R. Campagna, A. Lal, A. Ciriello, E. Lucas, C. Brantley, B. Wadzita, R. Allison, A. Frenkel, S. Calvert, P. Kinealy (all A&M) to discuss business plan, diligence, liquidation analysis, plan of reorganization and general case update
Brantley, Chase	12/8/2022	0.8	Prepare for and participate in all hands advisor call with H. Bixler and P. Kinealy (all A&M) to discuss case progression and open items.
Brantley, Chase	12/8/2022	0.5	Call with S. Colangelo, R. Campagna, A. Lal, A. Ciriello, E. Lucas, S. Calvert, B. Wadzita, R. Allison, A. Frenkel, H. Bixler, P. Kinealy (all A&M) to discuss business plan, diligence, liquidation analysis, plan of reorganization and general case updates.
Brantley, Chase	12/8/2022	0.5	Call with R. Campagna, A. Lal, E. Lucas, A. Ciriello (A&M) regarding employee trading activity, coin reporting and general case updates
Calvert, Sam	12/8/2022	0.5	Call with S. Colangelo, R. Campagna, A. Lal, A. Ciriello, E. Lucas, C. Brantley, B. Wadzita, R. Allison, A. Frenkel, H. Bixler, P. Kinealy (all A&M) to discuss case updates and current workstreams.

Exhibit D

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
December 1, 2022 through December 31, 2022***

MEETINGS

Professional	Date	Hours	Activity
Campagna, Robert	12/8/2022	0.5	Meeting with Special Committee of Board (A. Carr, D. Barse) and K&E (R. Kwasteniet, C. Koenig) to discuss strategic items.
Campagna, Robert	12/8/2022	0.5	Call with S. Colangelo, S. Calvert, A. Lal, A. Ciriello, E. Lucas, C. Brantley, B. Wadzita, R. Allison, A. Frenkel, H. Bixler, P. Kinealy (all A&M) to discuss business plan, diligence, liquidation analysis, plan of reorganization and general case updates.
Campagna, Robert	12/8/2022	0.5	Call with A. Ciriello, A. Lal, C. Brantley, E. Lucas (A&M) regarding employee trading activity, coin reporting and general case updates
Ciriello, Andrew	12/8/2022	0.5	Call with S. Colangelo, R. Campagna, A. Lal, S. Calvert, E. Lucas, C. Brantley, B. Wadzita, R. Allison, A. Frenkel, H. Bixler, P. Kinealy (all A&M) to discuss business plan, diligence, liquidation analysis, plan of reorganization and general case updates.
Ciriello, Andrew	12/8/2022	0.5	Call with R. Campagna, A. Lal, C. Brantley, E. Lucas (A&M) regarding employee trading activity, coin reporting and general case updates
Colangelo, Samuel	12/8/2022	0.5	Call with S. Calvert, R. Campagna, A. Lal, A. Ciriello, E. Lucas, C. Brantley, B. Wadzita, R. Allison, A. Frenkel, H. Bixler, P. Kinealy (all A&M) to discuss business plan, diligence, liquidation analysis, plan of reorganization and general case updates.
Frenkel, Adam	12/8/2022	0.5	Call with S. Colangelo, R. Campagna, A. Lal, A. Ciriello, E. Lucas, C. Brantley, B. Wadzita, R. Allison, S. Calvert, H. Bixler, P. Kinealy (all A&M) to discuss business plan, diligence, liquidation analysis, plan of reorganization and general case updates
Kinealy, Paul	12/8/2022	0.5	Call with S. Colangelo, R. Campagna, A. Lal, A. Ciriello, E. Lucas, C. Brantley, B. Wadzita, R. Allison, A. Frenkel, H. Bixler, S. Calvert (all A&M) to discuss business plan, diligence, liquidation analysis, plan of reorganization and general case updates
Kinealy, Paul	12/8/2022	0.7	Participate in all hands advisor call with C. Brantley and H. Bixler (all A&M) to discuss case progression and open items.
Lal, Arjun	12/8/2022	0.5	Call with R. Campagna, A. Ciriello, C. Brantley, E. Lucas (A&M) regarding employee trading activity, coin reporting and general case updates
Lal, Arjun	12/8/2022	0.5	Call with S. Colangelo, R. Campagna, S. Calvert, A. Ciriello, E. Lucas, C. Brantley, B. Wadzita, R. Allison, A. Frenkel, H. Bixler, P. Kinealy (all A&M) to discuss business plan, diligence, liquidation analysis, plan of reorganization and general case upd
Lucas, Emmet	12/8/2022	0.5	Call with S. Colangelo, R. Campagna, A. Lal, A. Ciriello, S. Calvert, C. Brantley, B. Wadzita, R. Allison, A. Frenkel, H. Bixler, P. Kinealy (all A&M) to discuss business plan, diligence, liquidation analysis, plan of reorganization and general case updat
Lucas, Emmet	12/8/2022	0.5	Call with R. Campagna, A. Lal, C. Brantley, A. Ciriello (A&M) regarding employee trading activity, coin reporting and general case updates
San Luis, Ana	12/8/2022	1.3	A. San Luis (A&M) participate in call with Celsius team to discuss and workshop custody withdrawal process, including data quality workflow and user acceptance testing.
Tilsner, Jeremy	12/8/2022	1.5	Participate in Custody Withdrawals workshop with Celsius team.

Exhibit D

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
December 1, 2022 through December 31, 2022***

MEETINGS

Professional	Date	Hours	Activity
Tilsner, Jeremy	12/8/2022	0.5	Call with E. Antipas (Celsius) regarding Custody data quality workstream.
Tilsner, Jeremy	12/8/2022	0.9	Call with M. Blecher (Celsius) to discuss Fireblocks operation and data retention.
Wadzita, Brent	12/8/2022	0.5	Call with S. Colangelo, R. Campagna, A. Lal, A. Ciriello, E. Lucas, C. Brantley, S. Calvert, R. Allison, A. Frenkel, H. Bixler, P. Kinealy (all A&M) to discuss business plan, diligence, liquidation analysis, plan of reorganization and general case updates
San Luis, Ana	12/9/2022	1.0	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call to discuss custody withdrawal data quality QC planning.
Tilsner, Jeremy	12/9/2022	0.6	Call with V. Vesnaver (Celsius) to discuss data management process.
Tilsner, Jeremy	12/9/2022	1.0	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call to discuss custody withdrawal data quality QC planning.
Tilsner, Jeremy	12/9/2022	0.7	Call with Celsius to discuss blockchain transaction data housed within Celsius systems.
Wang, Gege	12/9/2022	1.0	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call to discuss custody withdrawal data quality QC planning.
Campagna, Robert	12/12/2022	0.9	Meeting with Special Committee of Board (A. Carr, D. Barse) and K&E (R. Kwasteniet, C. Koenig) to discuss strategic items.
San Luis, Ana	12/12/2022	0.9	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in calls to discuss custody withdrawal data quality QC planning.
Tilsner, Jeremy	12/12/2022	0.9	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in calls to discuss custody withdrawal data quality QC planning.
Tilsner, Jeremy	12/12/2022	0.5	Participate in regular due diligence call with K&E, Celsius, Centerview, A. Ciriello and S. Colangelo (both A&M).
Tilsner, Jeremy	12/12/2022	1.0	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call with Celsius data analytics team to discuss custody withdrawal business logic and methodology.
Wang, Gege	12/12/2022	0.9	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in calls to discuss custody withdrawal data quality QC planning.
Wang, Gege	12/12/2022	1.0	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call with Celsius data analytics team to discuss custody withdrawal business logic and methodology.
Allison, Roger	12/13/2022	0.4	Call with H. Bixler, J. Tilsner, G. Wang, R. Allison, B. Wadzita, P. Kinealy, S. Calvert and A. Ciriello (all A&M) re: CEL token diligence questions from the Examiner.
Allison, Roger	12/13/2022	0.5	Call with S. Colangelo, R. Campagna, A. Lal, A. Ciriello, E. Lucas, C. Brantley, B. Wadzita, S. Calvert, A. Frenkel, H. Bixler, P. Kinealy, J. Tilsner (A&M) to discuss business plan, diligence, and general case updates
Bixler, Holden	12/13/2022	0.5	Call with S. Colangelo, R. Campagna, A. Lal, A. Ciriello, E. Lucas, C. Brantley, B. Wadzita, R. Allison, A. Frenkel, S. Calvert, P. Kinealy, J. Tilsner (A&M) to discuss business plan, diligence, and general case updates

Exhibit D

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
December 1, 2022 through December 31, 2022***

MEETINGS

Professional	Date	Hours	Activity
Bixler, Holden	12/13/2022	0.5	Participate in call with R. Campagna, S. Calvert, B. Wadzita, A. Ciriello and P. Kinealy (all A&M) re: intercompany asset reconciliations.
Brantley, Chase	12/13/2022	0.7	Participate in call with C. Ferraro (Celsius) and the mining team to discuss open items ahead of meeting with the UCC.
Brantley, Chase	12/13/2022	0.5	Call with S. Colangelo, R. Campagna, A. Lal, A. Ciriello, E. Lucas, S. Calvert, B. Wadzita, R. Allison, A. Frenkel, H. Bixler, P. Kinealy, J. Tilsner (A&M) to discuss business plan, diligence, and general case updates
Brantley, Chase	12/13/2022	0.5	Participate in call with R. Campagna, A. Lal, A. Ciriello (A&M), Centerview and K&E to discuss deal progression.
Calvert, Sam	12/13/2022	0.4	Call with H. Bixler, J. Tilsner, G. Wang, R. Allison, B. Wadzita, P. Kinealy and A. Ciriello (all A&M) re: CEL token diligence questions from the Examiner.
Calvert, Sam	12/13/2022	0.6	Call with H. Bixler, R. Campagna, B. Wadzita, A. Ciriello and P. Kinealy (all A&M) re: intercompany asset reconciliations.
Calvert, Sam	12/13/2022	0.5	Call with S. Colangelo, R. Campagna, A. Lal, A. Ciriello, E. Lucas, C. Brantley, B. Wadzita, R. Allison, A. Frenkel, H. Bixler, P. Kinealy, J. Tilsner (A&M) to discuss business plan, diligence, and general case updates
Campagna, Robert	12/13/2022	0.4	Participate in call with S. Colangelo, S. Calvert, A. Lal, A. Ciriello, E. Lucas, C. Brantley, B. Wadzita, R. Allison, A. Frenkel, H. Bixler, P. Kinealy, J. Tilsner (A&M) to discuss business plan, diligence, and general case updates
Campagna, Robert	12/13/2022	0.6	Call with H. Bixler, S. Calvert, B. Wadzita, A. Ciriello and P. Kinealy (all A&M) re: intercompany asset reconciliations.
Ciriello, Andrew	12/13/2022	0.5	Call with S. Colangelo, R. Campagna, A. Lal, S. Calvert, E. Lucas, C. Brantley, B. Wadzita, R. Allison, A. Frenkel, H. Bixler, P. Kinealy, J. Tilsner (A&M) to discuss business plan, diligence, and general case updates
Ciriello, Andrew	12/13/2022	0.4	Call with H. Bixler, J. Tilsner, G. Wang, R. Allison, B. Wadzita, P. Kinealy and S. Calvert (A&M) re: CEL token diligence questions from the Examiner.
Ciriello, Andrew	12/13/2022	0.4	Participate in call with H. Bixler, R. Campagna, B. Wadzita, S. Calvert and P. Kinealy (all A&M) re: intercompany asset reconciliations.
Ciriello, Andrew	12/13/2022	0.6	Call with M. Puntus, R. Kielty, D. Bendetson, Z. Mohamed (CVP), R. Kwasteniet, C. Koenig, D. Latona, A. Wirtz (K&E) and R. Campagna, A. Lal, C. Brantley (A&M) to discuss presentation materials for meeting with UCC to discuss plan of reorganization
Colangelo, Samuel	12/13/2022	0.4	Call with S. Calvert, R. Campagna, A. Lal, A. Ciriello, E. Lucas, C. Brantley, B. Wadzita, R. Allison, A. Frenkel, H. Bixler, P. Kinealy, J. Tilsner (A&M) to discuss business plan, diligence, and general case updates
Frenkel, Adam	12/13/2022	0.5	Call with S. Colangelo, R. Campagna, A. Lal, A. Ciriello, E. Lucas, C. Brantley, B. Wadzita, R. Allison, S. Calvert, H. Bixler, P. Kinealy, J. Tilsner (A&M) to discuss business plan, diligence, and general case updates

Exhibit D

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
December 1, 2022 through December 31, 2022***

MEETINGS

Professional	Date	Hours	Activity
Kinealy, Paul	12/13/2022	0.4	Call with H. Bixler, J. Tilsner, G. Wang, R. Allison, B. Wadzita, S. Calvert and A. Ciriello (all A&M) re: CEL token diligence questions from the Examiner.
Kinealy, Paul	12/13/2022	0.6	Call with H. Bixler, R. Campagna, B. Wadzita, A. Ciriello and S. Calvert (all A&M) re: intercompany asset reconciliations.
Kinealy, Paul	12/13/2022	0.5	Call with S. Colangelo, R. Campagna, A. Lal, A. Ciriello, E. Lucas, C. Brantley, B. Wadzita, R. Allison, A. Frenkel, H. Bixler, S. Calvert, J. Tilsner (A&M) to discuss business plan, diligence, and general case updates
Lal, Arjun	12/13/2022	0.5	Call with S. Colangelo, R. Campagna, S. Calvert, A. Ciriello, E. Lucas, C. Brantley, B. Wadzita, R. Allison, A. Frenkel, H. Bixler, P. Kinealy, J. Tilsner (A&M) to discuss business plan, diligence, and general case updates
Lal, Arjun	12/13/2022	0.6	Call with M. Puntus, R. Kielty, D. Bendetson, Z. Mohamed (CVP), R. Kwasteniet, C. Koenig, D. Latona, A. Wirtz (K&E) and R. Campagna, A. Ciriello, C. Brantley (A&M) to discuss presentation materials for meeting with UCC to discuss plan of reorganization
Lucas, Emmet	12/13/2022	0.5	Call with S. Colangelo, R. Campagna, A. Lal, A. Ciriello, S. Calvert, C. Brantley, B. Wadzita, R. Allison, A. Frenkel, H. Bixler, P. Kinealy, J. Tilsner (A&M) to discuss business plan, diligence, and general case updates
San Luis, Ana	12/13/2022	1.0	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call with Celsius data analytics team to discuss custody withdrawal business logic and methodology.
San Luis, Ana	12/13/2022	0.7	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in calls to discuss custody withdrawal business logic.
Tilsner, Jeremy	12/13/2022	0.7	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in calls to discuss custody withdrawal business logic.
Tilsner, Jeremy	12/13/2022	1.0	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call with Celsius data analytics team to discuss custody withdrawal business logic and methodology.
Tilsner, Jeremy	12/13/2022	0.5	Call with S. Colangelo, R. Campagna, A. Lal, A. Ciriello, E. Lucas, C. Brantley, B. Wadzita, R. Allison, A. Frenkel, H. Bixler, P. Kinealy, S. Calvert (A&M) to discuss business plan, diligence, and general case updates
Tilsner, Jeremy	12/13/2022	0.4	H. Bixler, J. Tilsner, G. Wang, R. Allison, B. Wadzita, P. Kinealy, S. Calvert and A. Ciriello (A&M) participate in call re: CEL token diligence questions from the Examiner.
Wadzita, Brent	12/13/2022	0.4	Call with H. Bixler, J. Tilsner, G. Wang, R. Allison, B. Wadzita, P. Kinealy, S. Calvert and A. Ciriello (all A&M) re: CEL token diligence questions from the Examiner.
Wadzita, Brent	12/13/2022	0.5	Call with S. Colangelo, R. Campagna, A. Lal, A. Ciriello, E. Lucas, C. Brantley, S. Calvert, R. Allison, A. Frenkel, H. Bixler, P. Kinealy, J. Tilsner (A&M) to discuss business plan, diligence, and general case updates
Wadzita, Brent	12/13/2022	0.5	Participate in with R. Campagna, H. Bixler, P. Kinealy, A. Ciriello, B. Wadzita, S. Calvert (all A&M) to discuss intercompany and related coin movements.

Exhibit D

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
December 1, 2022 through December 31, 2022***

MEETINGS

Professional	Date	Hours	Activity
Wang, Gege	12/13/2022	0.4	H. Bixler, J. Tilsner, G. Wang, R. Allison, B. Wadzita, P. Kinealy, S. Calvert and A. Ciriello (A&M) participate in call re: CEL token diligence questions from the Examiner.
Wang, Gege	12/13/2022	0.7	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in calls to discuss custody withdrawal business logic.
Wang, Gege	12/13/2022	1.0	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call with Celsius data analytics team to discuss custody withdrawal business logic and methodology.
Brantley, Chase	12/14/2022	0.4	Prepare for weekly meeting with the UCC mining committee.
Brantley, Chase	12/14/2022	0.5	Participate in call with C. Ferraro and J. Fan (Celsius) to discuss taxes.
Brantley, Chase	12/14/2022	0.5	Meeting with Special Committee of Board (A. Carr, D. Barse) and Celsius (C. Ferraro, P. Holert), R. Campagna (A&M) for mining business update.
Brantley, Chase	12/14/2022	1.1	Mining business sub call with UCC advisors (W&C, M3, PWP), Celsius (C. Ferraro, P. Holert) and A&M (R. Campagna)
Campagna, Robert	12/14/2022	0.5	Meeting with Special Committee of Board (A. Carr, D. Barse) and Celsius (C. Ferraro, P. Holert), C. Brantley (A&M) for mining business update.
Campagna, Robert	12/14/2022	1.1	Mining business sub call with UCC advisors (W&C, M3, PWP), Celsius (C. Ferraro, P. Holert) and A&M (C. Brantley)
Campagna, Robert	12/14/2022	0.9	Meeting with Special Committee of Board (A. Carr, D. Barse) and K&E (R. Kwasteniet, C. Koenig) to discuss strategic items.
San Luis, Ana	12/14/2022	0.8	Participate in call with GK8 team to discuss preservation requirements and related data sources.
San Luis, Ana	12/14/2022	0.5	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call with Celsius PMO re workshop preparation.
San Luis, Ana	12/14/2022	1.5	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call with Celsius team re custody withdrawals planning.
Tilsner, Jeremy	12/14/2022	0.5	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call with Celsius PMO re workshop preparation.
Tilsner, Jeremy	12/14/2022	1.5	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call with Celsius team re custody withdrawals planning.
Wang, Gege	12/14/2022	0.5	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call with Celsius PMO re workshop preparation.
Wang, Gege	12/14/2022	1.5	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call with Celsius team re custody withdrawals planning.
Allison, Roger	12/15/2022	0.5	Participate in call with R. Campagna, H. Bixler, A. Lal, P. Kinealy, A. Ciriello, C. Brantley, E. Lucas, S. Colangelo, S. Calvert, A. Frenkel, B. Wadzita (all A&M) to discuss business plan, liquidation analysis, due diligence and intercompany claims.
Bixler, Holden	12/15/2022	0.5	Participate in call with R. Campagna, S. Colangelo, A. Lal, P. Kinealy, A. Ciriello, C. Brantley, E. Lucas, R. Allison, S. Calvert, A. Frenkel, B. Wadzita (all A&M) to discuss business plan, liquidation analysis, due diligence and intercompany claims.

Exhibit D

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
December 1, 2022 through December 31, 2022***

MEETINGS

Professional	Date	Hours	Activity
Brantley, Chase	12/15/2022	0.5	Participate in call with R. Campagna, H. Bixler, A. Lal, P. Kinealy, A. Ciriello, S. Colangelo, E. Lucas, R. Allison, S. Calvert, A. Frenkel, B. Wadzita (all A&M) to discuss business plan, liquidation analysis, due diligence and intercompany claims.
Calvert, Sam	12/15/2022	0.5	Participate in call with R. Campagna, H. Bixler, A. Lal, P. Kinealy, A. Ciriello, C. Brantley, E. Lucas, R. Allison, S. Colangelo, A. Frenkel, B. Wadzita (all A&M) to discuss business plan, liquidation analysis, due diligence and intercompany claims.
Campagna, Robert	12/15/2022	0.4	Participate in call with S. Colangelo, H. Bixler, A. Lal, P. Kinealy, A. Ciriello, C. Brantley, E. Lucas, R. Allison, S. Calvert, A. Frenkel, B. Wadzita (all A&M) to discuss business plan, liquidation analysis, due diligence and intercompany claims.
Ciriello, Andrew	12/15/2022	0.3	Participate in call with R. Campagna, H. Bixler, A. Lal, P. Kinealy, S. Colangelo, C. Brantley, E. Lucas, R. Allison, S. Calvert, A. Frenkel, B. Wadzita (all A&M) to discuss business plan, liquidation analysis, due diligence and intercompany claims.
Colangelo, Samuel	12/15/2022	0.3	Participate in call with R. Campagna, H. Bixler, A. Lal, P. Kinealy, A. Ciriello, C. Brantley, E. Lucas, R. Allison, S. Calvert, A. Frenkel, B. Wadzita (all A&M) to discuss current workstreams and case updates.
Frenkel, Adam	12/15/2022	0.5	Participate in call with R. Campagna, H. Bixler, A. Lal, P. Kinealy, A. Ciriello, C. Brantley, E. Lucas, R. Allison, S. Calvert, S. Colangelo, B. Wadzita (all A&M) to discuss business plan, liquidation analysis, due diligence and intercompany claims.
Kinealy, Paul	12/15/2022	0.5	Participate in call with R. Campagna, H. Bixler, A. Lal, S. Colangelo, A. Ciriello, C. Brantley, E. Lucas, R. Allison, S. Calvert, A. Frenkel, B. Wadzita (all A&M) to discuss business plan, liquidation analysis, due diligence and intercompany claims.
Lal, Arjun	12/15/2022	0.5	Participate in call with R. Campagna, H. Bixler, S. Colangelo, P. Kinealy, A. Ciriello, C. Brantley, E. Lucas, R. Allison, S. Calvert, A. Frenkel, B. Wadzita (all A&M) to discuss business plan, liquidation analysis, due diligence and intercompany claims.
Lucas, Emmet	12/15/2022	0.5	Participate in call with R. Campagna, H. Bixler, A. Lal, P. Kinealy, A. Ciriello, C. Brantley, S. Colangelo, R. Allison, S. Calvert, A. Frenkel, B. Wadzita (all A&M) to discuss business plan, liquidation analysis, due diligence and intercompany claims.
San Luis, Ana	12/15/2022	0.5	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call with Celsius data team re custody withdrawals data sync.
San Luis, Ana	12/15/2022	1.5	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call with Celsius team re custody withdrawals workshop.
San Luis, Ana	12/15/2022	0.5	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call with Celsius compliance team re data quality assurance.
San Luis, Ana	12/15/2022	0.5	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call with Celsius team re dashboard prototype review.
San Luis, Ana	12/15/2022	0.5	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call with Celsius PMO re enabled user run-down dashboard review.
San Luis, Ana	12/15/2022	0.5	A. San Luis (A&M), and G. Wang (A&M) participate in call with Celsius data team re business logic follow-up.
Tilsner, Jeremy	12/15/2022	1.5	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call with Celsius team re custody withdrawals workshop.

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
December 1, 2022 through December 31, 2022***

MEETINGS

Professional	Date	Hours	Activity
Tilsner, Jeremy	12/15/2022	0.5	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call with Celsius data team re custody withdrawals data sync.
Tilsner, Jeremy	12/15/2022	0.5	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call with Celsius team re dashboard prototype review.
Tilsner, Jeremy	12/15/2022	0.5	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call with Celsius compliance team re data quality assurance.
Tilsner, Jeremy	12/15/2022	0.5	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call with Celsius PMO re enabled user run-down dashboard review.
Wadzita, Brent	12/15/2022	0.5	Participate in call with R. Campagna, H. Bixler, A. Lal, P. Kinealy, A. Ciriello, C. Brantley, E. Lucas, R. Allison, S. Calvert, A. Frenkel, S. Colangelo (all A&M) to discuss business plan, liquidation analysis, due diligence and intercompany claims.
Wang, Gege	12/15/2022	0.5	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call with Celsius compliance team re data quality assurance.
Wang, Gege	12/15/2022	0.5	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call with Celsius PMO re enabled user run-down dashboard review.
Wang, Gege	12/15/2022	0.5	A. San Luis (A&M), and G. Wang (A&M) participate in call with Celsius data team re business logic follow-up.
Wang, Gege	12/15/2022	0.5	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call with Celsius team re dashboard prototype review.
Wang, Gege	12/15/2022	0.5	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call with Celsius data team re custody withdrawals data sync.
Wang, Gege	12/15/2022	1.5	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call with Celsius team re custody withdrawals workshop.
Campagna, Robert	12/16/2022	0.4	Meeting with Special Committee of Board (A. Carr, D. Barse) and K&E (R. Kwasteniet, C. Koenig) to discuss strategic items.
San Luis, Ana	12/16/2022	0.5	A. San Luis (A&M) and G. Wang (A&M) participate in call with Celsius data team re enabled users draft output.
Wang, Gege	12/16/2022	0.5	A. San Luis (A&M) and G. Wang (A&M) participate in call with Celsius data team re enabled users draft output.
Campagna, Robert	12/19/2022	0.7	Meeting with Special Committee of Board (A. Carr, D. Barse) and K&E (R. Kwasteniet, C. Koenig) to discuss strategic items.
San Luis, Ana	12/19/2022	0.3	A. San Luis (A&M) and G. Wang (A&M) participate in call with Celsius data team re enabled users draft output.
San Luis, Ana	12/19/2022	0.5	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call re custody withdrawals workshop preparation.
San Luis, Ana	12/19/2022	1.5	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call with Celsius team re custody withdrawals workshop.
Tilsner, Jeremy	12/19/2022	0.5	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call re custody withdrawals workshop preparation.
Tilsner, Jeremy	12/19/2022	1.5	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call with Celsius team re custody withdrawals workshop.
Wang, Gege	12/19/2022	1.5	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call with Celsius team re custody withdrawals workshop.

Exhibit D

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
December 1, 2022 through December 31, 2022***

MEETINGS

Professional	Date	Hours	Activity
Wang, Gege	12/19/2022	0.3	A. San Luis (A&M) and G. Wang (A&M) participate in call with Celsius data team re enabled users draft output.
Wang, Gege	12/19/2022	0.5	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call re custody withdrawals workshop preparation.
Allison, Roger	12/20/2022	0.5	Participate in call with S. Colangelo, R. Campagna, A. Lal, A. Ciriello, E. Lucas, C. Brantley, B. Wadzita, S. Calvert, A. Frenkel, H. Bixler, J. Tilsner, P. Kinealy (all A&M) regarding intercompany, business plan, liquidation analysis and general case up
Bixler, Holden	12/20/2022	0.5	Participate in call with S. Colangelo, R. Campagna, A. Lal, A. Ciriello, E. Lucas, C. Brantley, B. Wadzita, R. Allison, A. Frenkel, S. Calvert, J. Tilsner, P. Kinealy (all A&M) regarding intercompany, business plan, liquidation analysis and general case u
Brantley, Chase	12/20/2022	0.5	Participate in call with S. Colangelo, R. Campagna, A. Lal, A. Ciriello, E. Lucas, S. Calvert, B. Wadzita, R. Allison, A. Frenkel, H. Bixler, J. Tilsner, P. Kinealy (all A&M) regarding intercompany, business plan, liquidation analysis and general case up
Calvert, Sam	12/20/2022	0.5	Participate in call with S. Colangelo, R. Campagna, A. Lal, A. Ciriello, E. Lucas, C. Brantley, B. Wadzita, R. Allison, A. Frenkel, H. Bixler, J. Tilsner, P. Kinealy (all A&M) regarding intercompany, business plan, liquidation analysis and general case up
Campagna, Robert	12/20/2022	0.6	Participate in call with S. Colangelo, S. Calvert, A. Lal, A. Ciriello, E. Lucas, C. Brantley, B. Wadzita, R. Allison, A. Frenkel, H. Bixler, J. Tilsner, P. Kinealy (all A&M) regarding intercompany, business plan, liquidation analysis and general case up
Ciriello, Andrew	12/20/2022	0.5	Participate in call with S. Colangelo, R. Campagna, A. Lal, S. Calvert, E. Lucas, C. Brantley, B. Wadzita, R. Allison, A. Frenkel, H. Bixler, J. Tilsner, P. Kinealy (all A&M) regarding intercompany, business plan, liquidation analysis and general case up
Colangelo, Samuel	12/20/2022	0.6	Participate in call with S. Calvert, R. Campagna, A. Lal, A. Ciriello, E. Lucas, C. Brantley, B. Wadzita, R. Allison, A. Frenkel, H. Bixler, J. Tilsner, P. Kinealy (all A&M) regarding intercompany, business plan, liquidation analysis and general case upda
Frenkel, Adam	12/20/2022	0.5	Participate in call with S. Colangelo, R. Campagna, A. Lal, A. Ciriello, E. Lucas, C. Brantley, B. Wadzita, R. Allison, S. Calvert, H. Bixler, J. Tilsner, P. Kinealy (all A&M) regarding intercompany, business plan, liquidation analysis and general case up
Kinealy, Paul	12/20/2022	0.5	Participate in call with S. Colangelo, R. Campagna, A. Lal, A. Ciriello, E. Lucas, C. Brantley, B. Wadzita, R. Allison, A. Frenkel, H. Bixler, J. Tilsner, S. Calvert (all A&M) regarding intercompany, business plan, liquidation analysis and general case up
Lal, Arjun	12/20/2022	0.6	Participate in call with S. Colangelo, R. Campagna, S. Calvert, A. Ciriello, E. Lucas, C. Brantley, B. Wadzita, R. Allison, A. Frenkel, H. Bixler, J. Tilsner, P. Kinealy (all A&M) regarding intercompany, business plan, liquidation analysis and general cas
Lucas, Emmet	12/20/2022	0.5	Participate in call with S. Colangelo, R. Campagna, A. Lal, A. Ciriello, S. Calvert, C. Brantley, B. Wadzita, R. Allison, A. Frenkel, H. Bixler, J. Tilsner, P. Kinealy (all A&M) regarding intercompany, business plan, liquidation analysis and general case
Tilsner, Jeremy	12/20/2022	0.5	Participate in weekly Custody status update with K&E and Celsius.

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
December 1, 2022 through December 31, 2022***

MEETINGS

Professional	Date	Hours	Activity
Tilsner, Jeremy	12/20/2022	0.5	Participate in call with S. Colangelo, R. Campagna, A. Lal, A. Ciriello, E. Lucas, C. Brantley, B. Wadzita, R. Allison, A. Frenkel, H. Bixler, S. Calvert, P. Kinealy (all A&M) regarding intercompany, business plan, liquidation analysis and general case up
Wadzita, Brent	12/20/2022	0.5	Participate in call with S. Colangelo, R. Campagna, A. Lal, A. Ciriello, E. Lucas, C. Brantley, S. Calvert, R. Allison, A. Frenkel, H. Bixler, J. Tilsner, P. Kinealy (all A&M) regarding intercompany, business plan, liquidation analysis and general case up
Brantley, Chase	12/21/2022	0.5	Meeting with Special Committee of Board (A. Carr, D. Barse), A&M (R. Campagna) and Celsius (C. Ferraro, P. Holert) for mining / Core update.
Brantley, Chase	12/21/2022	1.0	Meeting with Special Committee of Board (A. Carr, D. Barse), K&E (R. Kwasteniet, C. Koenig) and A&M (J. Tilsner and R. Campagna) to discuss strategic items.
Brantley, Chase	12/21/2022	1.4	Participate in UCC's mining sub-committee call with the Company and UCC advisors.
Campagna, Robert	12/21/2022	1.1	Weekly mining business sub call with UCC advisors (W&C, M3, PWP), Celsius (C. Ferraro, P. Holert) and A&M (C. Brantley)
Campagna, Robert	12/21/2022	1.0	Meeting with Special Committee of Board (A. Carr, D. Barse), K&E (R. Kwasteniet, C. Koenig) and A&M (C. Brantley and J. Tilsner) to discuss strategic items.
Campagna, Robert	12/21/2022	0.5	Meeting with Special Committee of Board (A. Carr, D. Barse), A&M (C. Brantley) and Celsius (C. Ferraro, P. Holert) for mining / Core update.
San Luis, Ana	12/21/2022	0.6	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call re custody withdrawals workstream updates.
San Luis, Ana	12/21/2022	0.4	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call with Celsius risk/security team re quality assurance.
San Luis, Ana	12/21/2022	1.5	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call with Celsius team re custody withdrawals workshop.
San Luis, Ana	12/21/2022	0.5	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call with Celsius compliance team re enabled users draft output.
Tilsner, Jeremy	12/21/2022	1.5	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call with Celsius team re custody withdrawals workshop.
Tilsner, Jeremy	12/21/2022	0.4	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call with Celsius risk/security team re quality assurance.
Tilsner, Jeremy	12/21/2022	0.5	J. Tilsner (A&M) and G. Wang (A&M) participate in call with Celsius data team re loan-related data request.
Tilsner, Jeremy	12/21/2022	0.5	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call with Celsius compliance team re enabled users draft output.
Tilsner, Jeremy	12/21/2022	1.0	Meeting with Special Committee of Board (A. Carr, D. Barse), K&E (R. Kwasteniet, C. Koenig) and A&M (C. Brantley and R. Campagna) to discuss strategic items.
Tilsner, Jeremy	12/21/2022	0.6	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call re custody withdrawals workstream updates.
Wang, Gege	12/21/2022	0.5	J. Tilsner (A&M) and G. Wang (A&M) participate in call with Celsius data team re loan-related data request.

Exhibit D

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
December 1, 2022 through December 31, 2022***

MEETINGS

Professional	Date	Hours	Activity
Wang, Gege	12/21/2022	0.4	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call with Celsius risk/security team re quality assurance.
Wang, Gege	12/21/2022	1.5	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call with Celsius team re custody withdrawals workshop.
Wang, Gege	12/21/2022	0.6	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call re custody withdrawals workstream updates.
Wang, Gege	12/21/2022	0.5	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call with Celsius compliance team re enabled users draft output.
Allison, Roger	12/22/2022	0.5	Participate in call with S. Colangelo, R. Campagna, A. Lal, E. Lucas, J. Tilsner, C. Brantley, B. Wadzita, S. Calvert, A. Frenkel, H. Bixler, P. Kinealy (all A&M) to discuss case updates and current workstreams.
Bixler, Holden	12/22/2022	0.5	Participate in call with S. Colangelo, R. Campagna, A. Lal, E. Lucas, J. Tilsner, C. Brantley, B. Wadzita, R. Allison, A. Frenkel, S. Calvert, P. Kinealy (all A&M) to discuss case updates and current workstreams.
Brantley, Chase	12/22/2022	0.5	Participate in call with S. Colangelo, R. Campagna, A. Lal, E. Lucas, J. Tilsner, S. Calvert, B. Wadzita, R. Allison, A. Frenkel, H. Bixler, P. Kinealy (all A&M) to discuss case updates and current workstreams.
Calvert, Sam	12/22/2022	0.5	Participate in call with S. Colangelo, R. Campagna, A. Lal, E. Lucas, J. Tilsner, C. Brantley, B. Wadzita, R. Allison, A. Frenkel, H. Bixler, P. Kinealy (all A&M) to discuss case updates and current workstreams.
Campagna, Robert	12/22/2022	0.4	Participate in call with S. Colangelo, S. Calvert, A. Lal, E. Lucas, J. Tilsner, C. Brantley, B. Wadzita, R. Allison, A. Frenkel, H. Bixler, P. Kinealy (all A&M) to discuss case updates and current workstreams.
Colangelo, Samuel	12/22/2022	0.5	Participate in call with S. Calvert, R. Campagna, A. Lal, E. Lucas, J. Tilsner, C. Brantley, B. Wadzita, R. Allison, A. Frenkel, H. Bixler, P. Kinealy (all A&M) to discuss case updates and current workstreams.
Frenkel, Adam	12/22/2022	0.5	Participate in call with S. Colangelo, R. Campagna, A. Lal, E. Lucas, J. Tilsner, C. Brantley, B. Wadzita, R. Allison, S. Calvert, H. Bixler, P. Kinealy (all A&M) to discuss case updates and current workstreams.
Kinealy, Paul	12/22/2022	0.5	Participate in call with S. Colangelo, R. Campagna, A. Lal, E. Lucas, J. Tilsner, C. Brantley, B. Wadzita, R. Allison, A. Frenkel, H. Bixler, S. Calvert (all A&M) to discuss case updates and current workstreams.
Lal, Arjun	12/22/2022	0.5	Participate in call with S. Colangelo, R. Campagna, S. Calvert, E. Lucas, J. Tilsner, C. Brantley, B. Wadzita, R. Allison, A. Frenkel, H. Bixler, P. Kinealy (all A&M) to discuss case updates and current workstreams.
Lucas, Emmet	12/22/2022	0.5	Participate in call with S. Colangelo, R. Campagna, A. Lal, S. Calvert, J. Tilsner, C. Brantley, B. Wadzita, R. Allison, A. Frenkel, H. Bixler, P. Kinealy (all A&M) to discuss case updates and current workstreams.
San Luis, Ana	12/22/2022	0.8	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call with Celsius compliance team re enabled users draft output and quality assurance.
Tilsner, Jeremy	12/22/2022	0.5	Participate in call with S. Colangelo, R. Campagna, A. Lal, E. Lucas, S. Calvert, C. Brantley, B. Wadzita, R. Allison, A. Frenkel, H. Bixler, P. Kinealy (all A&M) to discuss case updates and current workstreams.

Exhibit D

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
December 1, 2022 through December 31, 2022***

MEETINGS

Professional	Date	Hours	Activity
Tilsner, Jeremy	12/22/2022	0.8	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call with Celsius compliance team re enabled users draft output and quality assurance.
Wadzita, Brent	12/22/2022	0.5	Participate in call with S. Colangelo, R. Campagna, A. Lal, E. Lucas, J. Tilsner, C. Brantley, S. Calvert, R. Allison, A. Frenkel, H. Bixler, P. Kinealy (all A&M) to discuss case updates and current workstreams.
Wang, Gege	12/22/2022	0.8	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call with Celsius compliance team re enabled users draft output and quality assurance.
Campagna, Robert	12/23/2022	1.1	Meeting with Special Committee of Board (A. Carr, D. Barse) and K&E (R. Kwasteniet, C. Koenig) to discuss strategic items.
Campagna, Robert	12/26/2022	0.6	Meeting with Special Committee of Board (A. Carr, D. Barse) and K&E (R. Kwasteniet, C. Koenig) to discuss strategic items.
Tilsner, Jeremy	12/26/2022	1.0	Call with GK8 to discuss data sources and preservation.
Allison, Roger	12/27/2022	0.3	Participate in call with S. Colangelo, R. Campagna, A. Lal, E. Lucas, C. Brantley, B. Wadzita, S. Calvert, A. Frenkel, H. Bixler, P. Kinealy, J. Tilsner (all A&M) to discuss case updates and current workstreams.
Bixler, Holden	12/27/2022	0.5	Participate in call with S. Colangelo, R. Campagna, A. Lal, E. Lucas, C. Brantley, B. Wadzita, R. Allison, A. Frenkel, S. Calvert, P. Kinealy, J. Tilsner (all A&M) to discuss case updates and current workstreams.
Brantley, Chase	12/27/2022	0.3	Participate in call with S. Colangelo, R. Campagna, A. Lal, E. Lucas, S. Calvert, B. Wadzita, R. Allison, A. Frenkel, H. Bixler, P. Kinealy, J. Tilsner (all A&M) to discuss case updates and current workstreams.
Calvert, Sam	12/27/2022	0.3	Participate in call with S. Colangelo, R. Campagna, A. Lal, E. Lucas, C. Brantley, B. Wadzita, R. Allison, A. Frenkel, H. Bixler, P. Kinealy, J. Tilsner (all A&M) to discuss case updates and current workstreams.
Campagna, Robert	12/27/2022	0.3	Participate in call with S. Colangelo, S. Calvert, A. Lal, E. Lucas, C. Brantley, B. Wadzita, R. Allison, A. Frenkel, H. Bixler, P. Kinealy, J. Tilsner (all A&M) to discuss case updates and current workstreams.
Colangelo, Samuel	12/27/2022	0.3	Participate in call with S. Calvert, R. Campagna, A. Lal, E. Lucas, C. Brantley, B. Wadzita, R. Allison, A. Frenkel, H. Bixler, P. Kinealy, J. Tilsner (all A&M) to discuss case updates and current workstreams.
Frenkel, Adam	12/27/2022	0.5	Participate in call with S. Colangelo, R. Campagna, A. Lal, E. Lucas, C. Brantley, B. Wadzita, R. Allison, S. Calvert, H. Bixler, P. Kinealy, J. Tilsner (all A&M) to discuss case updates and current workstreams.
Kinealy, Paul	12/27/2022	0.3	Participate in call with S. Colangelo, R. Campagna, A. Lal, E. Lucas, C. Brantley, B. Wadzita, R. Allison, A. Frenkel, H. Bixler, P. Kinealy, J. Tilsner (all A&M) to discuss case updates and current workstreams.
Lal, Arjun	12/27/2022	0.5	Participate in call with S. Colangelo, R. Campagna, S. Calvert, E. Lucas, C. Brantley, B. Wadzita, R. Allison, A. Frenkel, H. Bixler, P. Kinealy, J. Tilsner (all A&M) to discuss case updates and current workstreams.
Lucas, Emmet	12/27/2022	0.3	Participate in call with S. Colangelo, R. Campagna, A. Lal, S. Calvert, C. Brantley, B. Wadzita, R. Allison, A. Frenkel, H. Bixler, P. Kinealy, J. Tilsner (all A&M) to discuss case updates and current workstreams.
San Luis, Ana	12/27/2022	0.8	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call with Celsius and K&E re weekly custody touchpoint.

Exhibit D

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
December 1, 2022 through December 31, 2022***

MEETINGS

Professional	Date	Hours	Activity
San Luis, Ana	12/27/2022	0.6	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call with Celsius data team re draft custody withdrawal schedule.
San Luis, Ana	12/27/2022	0.5	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call to discuss draft custody distribution list.
Tilsner, Jeremy	12/27/2022	0.8	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call with Celsius and K&E re weekly custody touchpoint.
Tilsner, Jeremy	12/27/2022	0.5	Participate in call with S. Colangelo, R. Campagna, A. Lal, E. Lucas, C. Brantley, B. Wadzita, R. Allison, A. Frenkel, H. Bixler, P. Kinealy, S. Calvert (all A&M) to discuss case updates and current workstreams.
Tilsner, Jeremy	12/27/2022	0.5	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call to discuss draft custody distribution list.
Tilsner, Jeremy	12/27/2022	0.6	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call with Celsius data team re draft custody withdrawal schedule.
Wadzita, Brent	12/27/2022	0.3	Participate in call with S. Colangelo, R. Campagna, A. Lal, E. Lucas, C. Brantley, S. Calvert, R. Allison, A. Frenkel, H. Bixler, P. Kinealy, J. Tilsner (all A&M) to discuss case updates and current workstreams.
Wang, Gege	12/27/2022	0.5	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call to discuss draft custody distribution list.
Wang, Gege	12/27/2022	0.8	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call with Celsius and K&E re weekly custody touchpoint.
Wang, Gege	12/27/2022	0.6	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call with Celsius data team re draft custody withdrawal schedule.
Brantley, Chase	12/28/2022	0.5	Participate in weekly special committee meeting to review mining with Celsius team and R. Campagna (A&M).
Calvert, Sam	12/28/2022	1.0	Special Committee update call with D. Barse, A. Carr, C. Ferraro (Celsius), Centerview team, K&E team, B. Campagna and A. Ciriello (A&M).
Campagna, Robert	12/28/2022	0.6	Meeting with Special Committee of Board (A. Carr, D. Barse) and Celsius (C. Ferraro, P. Holert) for mining / Core update.
Campagna, Robert	12/28/2022	1.0	Meeting with Special Committee of Board (A. Carr, D. Barse) and K&E (R. Kwastieniet, C. Koenig), A. Ciriello and S. Calvert (A&M) to discuss strategic items.
Ciriello, Andrew	12/28/2022	1.0	Call with Special Committee, P. Nash, C. Koenig, D. Latona, S. Briefel (K&E) R. Kielty, Z. Mohamed (CVP) and R. Campagna, S. Calvert (A&M) to discuss intercompany accounting analysis
San Luis, Ana	12/28/2022	0.7	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call with Celsius data team re draft custody withdrawal schedule.
San Luis, Ana	12/28/2022	0.5	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call with Celsius and K&E re draft custody withdrawal schedule.
Tilsner, Jeremy	12/28/2022	0.5	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call with Celsius and K&E re draft custody withdrawal schedule.
Tilsner, Jeremy	12/28/2022	0.7	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call with Celsius data team re draft custody withdrawal schedule.
Wang, Gege	12/28/2022	0.7	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call with Celsius data team re draft custody withdrawal schedule.

Exhibit D

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
December 1, 2022 through December 31, 2022***

MEETINGS

Professional	Date	Hours	Activity
Wang, Gege	12/28/2022	0.5	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call with Celsius and K&E re draft custody withdrawal schedule.
Brantley, Chase	12/30/2022	1.0	Participate in meeting with Special Committee of Board (A. Carr, D. Barse) and K&E (R. Kwasteniet, C. Koenig), R. Campagna (A&M) to discuss strategic items.
Campagna, Robert	12/30/2022	0.5	Participate in meeting with Special Committee of Board (A. Carr, D. Barse) and K&E (R. Kwasteniet, C. Koenig), C. Brantley (A&M) to discuss strategic items.
Subtotal		171.1	

MONTHLY OPERATING REPORT/UST REPORT

Professional	Date	Hours	Activity
Lucas, Emmet	12/1/2022	0.3	Consolidate November bank statements ahead of distribution to US Trustee for monthly operating reports.
Lucas, Emmet	12/1/2022	0.3	Correspond with D. Delano (CEL) regarding bank statements to provide UST alongside November monthly operating report.
Lucas, Emmet	12/1/2022	0.9	Prepare responses to K&E questions relating to GK8 per discussion with UST.
Lucas, Emmet	12/2/2022	1.1	Prepare historical GK8 funding summary per inquiry from US Trustee regarding sources of liquidity.
Lucas, Emmet	12/2/2022	2.1	Prepare supporting schedules, exhibits for November monthly operating report for Part 1, Part 5.
Lucas, Emmet	12/2/2022	0.3	Update OCPs in November monthly operating report model for inputs from S. Colangelo (A&M).
Calvert, Sam	12/5/2022	0.2	Call with T. Biggs, J. Magliano (both M3) and A. Ciriello (A&M) re: questions on MOR reporting.
Ciriello, Andrew	12/5/2022	0.2	Call with T. Biggs (M3), J. Magliano (M3) and S. Calvert (A&M) re: questions on MOR reporting.
Lucas, Emmet	12/6/2022	0.4	Provide responses to K&E for follow up questions from US Trustee re: first day pleadings.
Lucas, Emmet	12/8/2022	0.6	Prepare monthly advisor accrual schedule, cash flow summaries for A. Seetharaman (CEL) for monthly operating report reconciliation.
Lucas, Emmet	12/9/2022	1.1	Roll monthly operating report model templates to include addition of GK8 Debtors.
Calvert, Sam	12/12/2022	0.2	Disbursement of MOR files to A. Seetharaman and J. Fan (both Celsius).
Calvert, Sam	12/12/2022	0.6	Cleanup of MOR file ahead of disbursement to A. Seetharaman (Celsius).
Pogorzelski, Jon	12/14/2022	0.6	Internal working session A&M (E. Raab, J. Pogorzelski) re: Analysis of November Monthly Operating Report
Raab, Emily	12/14/2022	0.6	Internal working session A&M (E. Raab, J. Pogorzelski) re: Analysis of November Monthly Operating Report
Calvert, Sam	12/17/2022	1.1	Review of data received from Celsius accounting teams.

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
December 1, 2022 through December 31, 2022***

MONTHLY OPERATING REPORT/UST REPORT

Professional	Date	Hours	Activity
Calvert, Sam	12/17/2022	1.3	Rollforward of MOR analysis for November reporting.
Calvert, Sam	12/18/2022	2.1	Standardizing MOR update process across entities.
Calvert, Sam	12/18/2022	2.7	Updates to MOR reporting per latest data received from the Debtors.
Calvert, Sam	12/19/2022	1.3	MOR review call with A. Ciriello (A&M).
Calvert, Sam	12/19/2022	1.2	Review of MOR schedules and support files.
Calvert, Sam	12/19/2022	1.1	Call with A. Seetharaman (Celsius) re: MOR reporting questions and updates.
Calvert, Sam	12/19/2022	2.2	Creating additional indices to reference chart of account for MOR reporting.
Calvert, Sam	12/19/2022	1.8	Revisions and updates to MOR schedules.
Ciriello, Andrew	12/19/2022	1.3	Call with S. Calvert (A&M) to review November MOR
Pogorzelski, Jon	12/19/2022	1.3	Analyze updated data related to prepare draft of \monthly operating report
Pogorzelski, Jon	12/19/2022	1.4	Prepare analysis of professional fees relating to monthly operating report
Wadzita, Brent	12/19/2022	2.3	Prepare monthly operating report drafts for company and KE initial review.
Calvert, Sam	12/20/2022	0.9	Updates to MOR schedules.
Calvert, Sam	12/20/2022	0.6	November MOR updates following review with Celsius team.
Calvert, Sam	12/20/2022	0.5	Call with C. Ferraro, A. Seetharaman, K. Tang, J. Fan (all Celsius) and A. Ciriello (A&M) re: MOR review.
Calvert, Sam	12/20/2022	0.4	Call with A. Seetharaman, K. Tang (CEL) and A. Ciriello (A&M) to review November MOR
Calvert, Sam	12/20/2022	0.3	Call with A. Seetharaman (Celsius) re: MOR reporting questions and updates.
Calvert, Sam	12/20/2022	0.2	Disbursement of MOR exhibits to K&E and Celsius.
Calvert, Sam	12/20/2022	1.4	Updates to MOR schedules following receipt of comments from K&E and C. Ferraro.
Ciriello, Andrew	12/20/2022	0.4	Call with A. Seetharaman, K. Tang (CEL) and S. Calvert (A&M) to review November MOR
Ciriello, Andrew	12/20/2022	0.5	Call with C. Ferraro, A. Seetharaman, K. Tang, J. Fan (Celsius) and S. Calvert (A&M) re: MOR review.
Pogorzelski, Jon	12/20/2022	1.7	Analyze updated data related to Celsius entities for monthly operating report

Exhibit D

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
December 1, 2022 through December 31, 2022***

MONTHLY OPERATING REPORT/UST REPORT

Professional	Date	Hours	Activity
Calvert, Sam	12/21/2022	0.5	Updates to November MORs.
Calvert, Sam	12/21/2022	0.2	Call with A. Wirtz (K&E) re: November MOR filings.
Calvert, Sam	12/21/2022	0.7	Correspondence with C. Ferraro (Celsius) re: November MOR filings.
Calvert, Sam	12/21/2022	0.7	Updates to and disbursement of November MOR schedules.
Ciriello, Andrew	12/21/2022	0.3	Correspond with C. Ferraro (A&M) and D. Latona (K&E) regarding intercompany accounting and MORs
Lucas, Emmet	12/21/2022	0.7	Reconcile Part 1, Part 5 outputs of November monthly operating reports to supporting cash roll forward schedules.
Pogorzelski, Jon	12/21/2022	0.8	Analyze updated data related to monthly operating report for Celsius entities
Wadzita, Brent	12/21/2022	1.9	Prepare monthly operating report finals for company and KE sign-off and final review.
Calvert, Sam	12/22/2022	0.4	Cleanup and disbursement of November MOR reporting to M3.

Subtotal 43.7

MOTIONS/ORDERS

Professional	Date	Hours	Activity
Campagna, Robert	12/1/2022	0.4	Call with A. Ciriello (A&M) regarding responses to objections to the KERP motion
Campagna, Robert	12/1/2022	0.8	Prepare updated summary of key changes to KERP motion.
Campagna, Robert	12/1/2022	0.7	Review objections to KERP motion and direct analysis required.
Ciriello, Andrew	12/1/2022	0.4	Call with R. Campagna (A&M) regarding responses to objections to the KERP motion
Ciriello, Andrew	12/1/2022	0.2	Call with S. Colangelo (A&M) regarding employee coin transactions
Ciriello, Andrew	12/1/2022	0.6	Call with L. Workman (CEL) regarding responses to objections to the KERP motion
Ciriello, Andrew	12/1/2022	2.2	Analyze employee transaction data in support of KERP motion and to address objections
Colangelo, Samuel	12/1/2022	0.2	Call with A. Ciriello (A&M) regarding employee coin transactions
Colangelo, Samuel	12/1/2022	1.7	Update KERP personnel and transaction information per internal request.
Colangelo, Samuel	12/1/2022	0.9	Analyze and summarize fee budget exhibits per internal request.
Colangelo, Samuel	12/1/2022	0.2	Assemble CV Reporting file for distribution to UCC.

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
December 1, 2022 through December 31, 2022***

MOTIONS/ORDERS

Professional	Date	Hours	Activity
Allison, Roger	12/2/2022	1.1	Perform quality control procedures on schedule of certain retail customer coin balances re: court filing
Allison, Roger	12/2/2022	2.9	Analyze certain retail customer coin balances and transactions at the direction of counsel re: upcoming court filing
Allison, Roger	12/2/2022	2.8	Draft schedule of retail customer stable coin balances at the direction of counsel
Allison, Roger	12/2/2022	2.6	Working session with B. Wadzita, R. Allison (A&M) to prepare analysis re: retail coin transactions.
Allison, Roger	12/2/2022	2.3	Continue to analyze certain retail customer coin balances and transactions at the direction of counsel re: upcoming court filing
Bixler, Holden	12/2/2022	0.4	Correspond with G. Hensley (K&E) re: stablecoin motion.
Campagna, Robert	12/2/2022	2.3	Preparation / review of documents in connection with preparation for testimony at stable coin hearing.
Campagna, Robert	12/2/2022	0.5	Call with T. Ramos (CEL) and A. Ciriello (A&M) regarding responses to objections to the KERP motion
Campagna, Robert	12/2/2022	0.4	Stable coin hearing preparation session with B. Wallace (K&E)
Campagna, Robert	12/2/2022	0.7	Review of KERP objections.
Campagna, Robert	12/2/2022	0.7	Calls with C. Ferraro, T. Ramos (Celsius) and R. Kwasteniet, D. Latona (K&E) related to employee withdrawals and KERP motion.
Ciriello, Andrew	12/2/2022	0.5	Call with C. Ferraro, T. Ramos (CEL), R. Kwasteniet, D. Latona, P. Loureiro, J. Ryan, R. Roman (K&E), and R. Campagna, A. Lal (A&M) to discuss responses to KERP motion objections
Ciriello, Andrew	12/2/2022	0.4	Prepare for calls with management and K&E to discuss responses to KERP motion objections
Ciriello, Andrew	12/2/2022	0.2	Call with R. Campagna (A&M) regarding responses to objections to the KERP motion
Ciriello, Andrew	12/2/2022	0.5	Call with T. Ramos (CEL) and R. Campagna (A&M) regarding responses to objections to the KERP motion
Colangelo, Samuel	12/2/2022	0.5	Update rejected contract list in payment tracker and vendor master.
Colangelo, Samuel	12/2/2022	1.2	Edit Celsius freeze report and include in weekly coin report.
Colangelo, Samuel	12/2/2022	0.5	Prepare monthly OCP payment summary per internal request.
Colangelo, Samuel	12/2/2022	0.8	Update loan and borrow files for weekly coin report.
Colangelo, Samuel	12/2/2022	0.9	Reconcile termination and active headcount files and update headcount tracker.
Colangelo, Samuel	12/2/2022	1.5	Analyze and reconcile variance and explanation sections of coin report.
Colangelo, Samuel	12/2/2022	0.8	Update headcount summary file to reflect changes in active headcount and termination files.

Exhibit D

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
December 1, 2022 through December 31, 2022***

MOTIONS/ORDERS

Professional	Date	Hours	Activity
Lal, Arjun	12/2/2022	0.5	Call with C. Ferraro, T. Ramos (CEL), R. Kwasteniet, D. Latona, P. Loureiro, J. Ryan, R. Roman (K&E), and R. Campagna, A. Ciriello (A&M) to discuss responses to KERP motion objections
Wadzita, Brent	12/2/2022	2.8	Update analysis on KERP motion to include new parties and expand scope of review.
Wadzita, Brent	12/2/2022	2.6	Working session with B. Wadzita, R. Allison to prepare analysis re: retail coin movements.
Wadzita, Brent	12/2/2022	2.9	Analyze retail coin movements and prepare exhibits for further analysis re: retail coin transactions.
Allison, Roger	12/3/2022	2.2	Working session with B. Wadzita, R. Allison (A&M) to investigate questions and prepare responses re: retail coin transactions.
Ciriello, Andrew	12/3/2022	0.2	Correspond with K&E team regarding employee attrition since the petition date in support of the KERP motion
Ciriello, Andrew	12/3/2022	0.5	Revise analysis of proposed KERP recipients' trading activity in support of KERP motion
Ciriello, Andrew	12/3/2022	0.6	Review and comment on freeze report for the week ending 11/25
Colangelo, Samuel	12/3/2022	0.6	Prepare summary of coin report variances and distribute for internal and Celsius approval.
Colangelo, Samuel	12/3/2022	0.3	Correspond with Celsius regarding open items in latest coin report.
Colangelo, Samuel	12/3/2022	0.4	Edit termination file and distribute to Celsius for approval and comment.
Colangelo, Samuel	12/3/2022	0.4	Edit coin report per internal comments.
Wadzita, Brent	12/3/2022	2.2	Working session with B. Wadzita, R. Allison to investigate questions and prepare responses re: retail coin transactions.
Allison, Roger	12/4/2022	0.5	Participate in call with R. Campagna, S. Colangelo, A. Lal, H. Bixler, P. Kinealy, A. Ciriello, R. Allison, B. Wadzita (all A&M) to discuss KERP motion and outstanding items.
Bixler, Holden	12/4/2022	0.5	Confer with A&M team re: KERP objection response.
Bixler, Holden	12/4/2022	0.6	Review KERP objection.
Campagna, Robert	12/4/2022	0.5	Participate in call with R. Allison, S. Colangelo, A. Lal, H. Bixler, P. Kinealy, A. Ciriello, R. Allison, B. Wadzita (all A&M) to discuss KERP motion and outstanding items.
Campagna, Robert	12/4/2022	2.9	Preparation / review of documents in connection with preparation for testimony at stable coin hearing.
Campagna, Robert	12/4/2022	0.8	Hearing preparation session with B. Wallace (K&E).
Ciriello, Andrew	12/4/2022	2.2	Revise analysis of proposed KERP recipients' trading activity in support of KERP motion
Ciriello, Andrew	12/4/2022	1.4	Analyze trading activity for individuals identified in objection to KERP motion to confirm / deny validity

Exhibit D

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
December 1, 2022 through December 31, 2022***

MOTIONS/ORDERS

Professional	Date	Hours	Activity
Ciriello, Andrew	12/4/2022	0.5	Participate in call with R. Campagna, S. Colangelo, A. Lal, H. Bixler, P. Kinealy, R. Allison, R. Allison, B. Wadzita (all A&M) to discuss KERP motion and outstanding items.
Ciriello, Andrew	12/4/2022	0.3	Calls with B. Wadzita (A&M) regarding updated analysis of KERP participants' trading activity
Colangelo, Samuel	12/4/2022	0.4	Participate in call with R. Campagna, R. Allison, A. Lal, H. Bixler, P. Kinealy, A. Ciriello, R. Allison, B. Wadzita (all A&M) to discuss KERP motion and outstanding items.
Lal, Arjun	12/4/2022	0.5	Participate in call with R. Campagna, S. Colangelo, R. Allison, H. Bixler, P. Kinealy, A. Ciriello, R. Allison, B. Wadzita (all A&M) to discuss KERP motion and outstanding items.
Wadzita, Brent	12/4/2022	0.5	Participate in call with R. Campagna, S. Colangelo, A. Lal, H. Bixler, P. Kinealy, A. Ciriello, R. Allison, R. Allison all A&M) to discuss KERP motion and outstanding items.
Wadzita, Brent	12/4/2022	1.4	Prepare supplemental responses to counsels questions re: retail coin transactions.
Campagna, Robert	12/5/2022	1.0	Hearing presession with K&E and review of docs
Colangelo, Samuel	12/5/2022	1.4	Edit July coin balance file to conform to updated reporting format.
Colangelo, Samuel	12/5/2022	1.7	Create variance section for coin balances between petition date and September 2.
Colangelo, Samuel	12/5/2022	1.9	Analyze asset and liability variance from petition date to September 2 and assemble explanations in coin report.
Colangelo, Samuel	12/5/2022	0.4	Review mining employee expense reimbursements and confirm amounts are within caps.
Allison, Roger	12/6/2022	0.4	Review filing version of GK8 insurance exhibit re: presentation and completeness
Allison, Roger	12/6/2022	1.6	Review draft of GK8 first day motions to provide comments to counsel
Campagna, Robert	12/6/2022	0.7	Review replies related to briefing schedule on claims at every entity issue.
Ciriello, Andrew	12/6/2022	0.2	Correspond with I. Inbar, R. Shakhnovetsky, C. Nolan (CEL) and S. Colangelo (A&M) regarding coin report for the week ending 11/25
Colangelo, Samuel	12/6/2022	0.5	Update coin report per internal comments.
Colangelo, Samuel	12/6/2022	0.9	Assemble list of missing coin movement explanations between the petition date and September 2.
Colangelo, Samuel	12/6/2022	1.7	Analyze coin movement explanation files received from Celsius to identify data gaps.
Colangelo, Samuel	12/6/2022	0.4	Reconcile loan balances in latest freeze report with updated amounts received from Celsius.
Bixler, Holden	12/7/2022	0.5	Confer with A&M team re: bar date affidavit.
Campagna, Robert	12/7/2022	0.8	Review of Bixler declaration and provide suggested edits related to A&M scope.

Exhibit D

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
December 1, 2022 through December 31, 2022***

MOTIONS/ORDERS

Professional	Date	Hours	Activity
Ciriello, Andrew	12/7/2022	0.3	Review and comment on file coin report for the week ending 11/25
Ciriello, Andrew	12/7/2022	0.3	Correspond with A. Lullo (K&E) regarding employee trading data
Colangelo, Samuel	12/7/2022	0.6	Update headcount summary file to reflect changes in active headcount and termination files.
Colangelo, Samuel	12/7/2022	0.6	Review OCP invoices and update classifications per feedback from K&E.
Colangelo, Samuel	12/7/2022	0.3	Correspond with K&E regarding updated OCP list and tracking.
Colangelo, Samuel	12/7/2022	1.6	Assemble updated OCP payment tracker and rolling monthly total payment amounts to confirm invoices allowable for payment.
Colangelo, Samuel	12/7/2022	0.2	Correspond with Celsius regarding OCP payments.
Bixler, Holden	12/8/2022	0.5	Confer with D. Chapman (Akin) and A&M team re: Voyager affidavit.
Bixler, Holden	12/8/2022	0.5	Participate in call with A. Ciriello, B. Wadzita (All A&M), A. Lullo, Z. Brez (All KE) to discuss KERP motion and follow up questions.
Campagna, Robert	12/8/2022	0.6	Call with T. Ramos (Celsius) related to KERP motion.
Ciriello, Andrew	12/8/2022	0.3	Participate in call with B. Wadzita, H. Bixler (All A&M), A. Lullo, Z. Brez (All KE) to discuss KERP motion and follow up questions.
Ciriello, Andrew	12/8/2022	0.7	Revise public coin report format to add additional detail based on request from UCC
Ciriello, Andrew	12/8/2022	0.3	Meet with S. Colangelo (A&M) to discuss revisions to 11/18 and 11/25 coin reports
Ciriello, Andrew	12/8/2022	0.5	Call with S. Herman, S. Gallic (M3), S. Colangelo (A&M) to discuss coin reports dated 11/11, 11/18 and 11/25
Colangelo, Samuel	12/8/2022	0.6	Update loan and borrow files for weekly coin report.
Colangelo, Samuel	12/8/2022	0.5	Call with S. Herman, S. Gallic (M3), A. Ciriello (A&M) to discuss coin reports dated 11/11, 11/18 and 11/25
Colangelo, Samuel	12/8/2022	0.3	Meet with A. Ciriello (A&M) to discuss revisions to 11/18 and 11/25 coin reports
Colangelo, Samuel	12/8/2022	0.2	Assemble CV Reporting file for distribution to UCC.
Wadzita, Brent	12/8/2022	0.5	Participate in call with A. Ciriello, H. Bixler (All A&M), A. Lullo, Z. Brez (All KE) to discuss KERP motion and follow up questions.
Allison, Roger	12/9/2022	1.2	Research transaction history for a certain retail customer re: request from counsel
Allison, Roger	12/9/2022	2.2	Perform analysis to assist counsel in attempting to confirm customer names and account activity
Allison, Roger	12/9/2022	2.9	Analyze coin withdrawal activity for certain retail customers re: request from counsel

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
December 1, 2022 through December 31, 2022***

MOTIONS/ORDERS

Professional	Date	Hours	Activity
Ciriello, Andrew	12/9/2022	0.4	Update and distribute revised KERP motion support file
Ciriello, Andrew	12/9/2022	0.1	Call with P. Loureiro (K&E) to discuss support for KERP motion
Colangelo, Samuel	12/9/2022	1.4	Analyze and reconcile variance and explanation sections of coin report.
Ciriello, Andrew	12/11/2022	0.4	Review and comment on revisions to 11/18 and 11/25 coin report variance analyses
Colangelo, Samuel	12/11/2022	0.6	Edit liability and loan sections of coin report.
Campagna, Robert	12/12/2022	1.3	Review and edit related to preference analysis pleadings.
Ciriello, Andrew	12/12/2022	0.3	Revise KERP motion support file based on feedback from counsel
Colangelo, Samuel	12/12/2022	1.9	Update prior coin report explanations and bridges per clarifications from UCC advisors.
Campagna, Robert	12/13/2022	0.4	Review and finalize Voyager declaration and underlying motion prior to filing.
Ciriello, Andrew	12/13/2022	0.8	Review and comment on coin report for the week ending 12/2
Colangelo, Samuel	12/13/2022	0.2	Correspond with Celsius regarding open items in latest coin report.
Colangelo, Samuel	12/13/2022	0.8	Update bank activity in FDM tracker per data received from Celsius.
Ciriello, Andrew	12/14/2022	0.5	Call with E. Lucas (A&M) to discuss KERP payment logistics
Ciriello, Andrew	12/14/2022	0.5	Call with T. Ramos, T. Walsh, M. Hall (CEL), P. Walsh, D. Latona, J. Ryan (K&E) and E. Lucas (A&M) regarding process for disbursing KERP payments
Colangelo, Samuel	12/14/2022	0.2	Update FDM tracker to reflect USD equivalents for foreign currency payments.
Colangelo, Samuel	12/14/2022	0.5	Correspond with Celsius and A&M regarding open items from prior week coin report.
Lucas, Emmet	12/14/2022	0.5	Call with A. Ciriello (A&M) to discuss KERP payment logistics
Lucas, Emmet	12/14/2022	0.5	Call with T. Ramos, T. Walsh, M. Hall (CEL), P. Walsh, D. Latona, J. Ryan (K&E) and A. Ciriello (A&M) regarding process for disbursing KERP payments
Ciriello, Andrew	12/15/2022	0.2	Correspond with I. Israel, R. Shakhnovetsky, C. Nolan, I. Inbar (CEL) and S. Colangelo (A&M) regarding coin report movements for the week ending 12/2
Colangelo, Samuel	12/15/2022	0.2	Assemble CV Reporting file for distribution to UCC.
Colangelo, Samuel	12/15/2022	0.5	Update coin report per internal comments and distribute for approval.

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
December 1, 2022 through December 31, 2022***

MOTIONS/ORDERS

Professional	Date	Hours	Activity
Colangelo, Samuel	12/15/2022	0.7	Review OCP invoices and update cap calculations.
Colangelo, Samuel	12/15/2022	0.9	Edit Celsius freeze report and include in weekly coin report.
Ciriello, Andrew	12/16/2022	0.3	Correspond with C. Nolan (CEL) and S. Colangelo (A&M) regarding revisions to coin report for the week ending 12/2
Ciriello, Andrew	12/16/2022	0.2	Correspond with E. Lucas (A&M) regarding KERP payment logistics
Colangelo, Samuel	12/16/2022	0.6	Update loan and borrow files for weekly coin report.
Colangelo, Samuel	12/16/2022	0.4	Update and confirm loan amounts in coin report and distribute for approval.
Colangelo, Samuel	12/16/2022	1.6	Analyze and reconcile variance and explanation sections of coin report.
Campagna, Robert	12/17/2022	0.7	Provide business update to K&E for inclusion in update to Court on 12/20.
Colangelo, Samuel	12/18/2022	0.3	Edit coin report per internal comments.
Campagna, Robert	12/19/2022	0.6	Finalize business update section of presentation to court for upcoming hearing.
Campagna, Robert	12/19/2022	0.7	Review of revised DeFi Order and implications related to payoff and return of collateral.
Ciriello, Andrew	12/19/2022	0.4	Calls with S. Sanders (K&E) regarding withheld deposits analysis
Ciriello, Andrew	12/19/2022	0.4	Correspond with R. Campagna, A. Lal, H. Bixler (A&M) regarding withheld deposits and stablecoin sale motion
Ciriello, Andrew	12/19/2022	0.4	Correspond with D. Tappen, I. Inbar (CEL) regarding withheld deposits to be returned to customers
Ciriello, Andrew	12/19/2022	0.4	Review and comment on draft retention agreements to facilitate execution of KERP order
Colangelo, Samuel	12/19/2022	0.6	Review OCP invoices and update classifications and cap tracking per feedback from K&E.
Colangelo, Samuel	12/19/2022	0.3	Confirm November pre-petition payment amounts per internal request.
Ciriello, Andrew	12/20/2022	0.7	Review and comment on coin report for the week ending 12/9
Ciriello, Andrew	12/20/2022	0.3	Prepare summary of withheld call outcomes and next steps, and distribute for D. Tappen, I. Inbar, R. Shakhnovetsky (CEL)
Ciriello, Andrew	12/20/2022	0.6	Call with D. Tappen, I. Inbar, R. Shakhnovetsky (CEL) regarding withheld deposits and unsupported coin types
Colangelo, Samuel	12/20/2022	0.7	Update coin report per internal comments and distribute for approval.
Colangelo, Samuel	12/20/2022	0.4	Update rejected contract list in payment tracker and vendor master.

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
December 1, 2022 through December 31, 2022***

MOTIONS/ORDERS

Professional	Date	Hours	Activity
Ciriello, Andrew	12/21/2022	0.3	Correspond with S. Sanders, E. Jones (K&E) regarding withheld accounts
Campagna, Robert	12/22/2022	0.9	Review of custody order and highlight questions related to implementation for the team.
Colangelo, Samuel	12/22/2022	0.9	Analyze and update loan and reserve sections of freeze report for inclusion in weekly coin report.
Colangelo, Samuel	12/22/2022	0.6	Update loan and borrow files for weekly coin report.
Colangelo, Samuel	12/22/2022	0.2	Assemble CV Reporting file for distribution to UCC.
Bixler, Holden	12/23/2022	0.6	Review letter re: insurance and correspondence from K&E re: same.
Ciriello, Andrew	12/23/2022	0.3	Review and comment on coin report for the week ending 12/16
Bixler, Holden	12/26/2022	0.3	Correspond with A&M team re: custody order.
Campagna, Robert	12/28/2022	0.5	Review and provide comments on draft brief regarding to claims at every box.
Campagna, Robert	12/29/2022	1.4	Review of all briefs filed w/r/t claims at every box / preferred equity litigation.
Ciriello, Andrew	12/29/2022	0.4	Review and comment on coin report for the week ending 12/16
Colangelo, Samuel	12/29/2022	0.7	Analyze bank activity to confirm bank balance variance in freeze report received from Celsius.
Colangelo, Samuel	12/29/2022	0.9	Analyze freeze file received from Celsius to identify loan and reserve variances per internal request.
Colangelo, Samuel	12/29/2022	0.8	Edit Celsius freeze report and include in weekly coin report.
Colangelo, Samuel	12/29/2022	0.2	Assemble CV Reporting file for distribution to UCC.
Ciriello, Andrew	12/30/2022	0.5	Review and comment on revised draft of coin report for the week ending 12/16
Subtotal		125.7	

PLAN / DISCLOSURE STATEMENT

Professional	Date	Hours	Activity
Campagna, Robert	12/1/2022	1.0	Call with C. Ferraro, J. Rubino, O. Blonstein, V. Vesnaver, K. Osadetz (CEL) and A. Frenkel, A. Lal, C. Dailey (A&M) re: business plan progress
Dailey, Chuck	12/1/2022	1.0	Call with A. Lal, A. Frenkel, and R. Campagna (A&M) and Celsius Team to discuss NewCo business plan
Frenkel, Adam	12/1/2022	1.0	Call with C. Ferraro, J. Rubino, O. Blonstein, V. Vesnaver, K. Osadetz (CEL) and R. Campagna, A. Lal, C. Dailey (A&M) re: business plan progress

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
December 1, 2022 through December 31, 2022***

PLAN / DISCLOSURE STATEMENT

Professional	Date	Hours	Activity
Lal, Arjun	12/1/2022	1.0	Call with C. Ferraro, J. Rubino, O. Blonstein, V. Vesnaver, K. Osadetz (CEL) and R. Campagna, A. Frenkel, C. Dailey (K&E) re: business plan progress
Lal, Arjun	12/1/2022	0.5	Review of business plan ahead of call with Celsius and A&M.
Brantley, Chase	12/5/2022	0.9	Draft list of open items to be discussed with respect to mining best interest test.
Brantley, Chase	12/5/2022	0.5	Participate in call with R. Campagna, A. Lal (A&M) and Centerview to discuss mining best interest test.
Campagna, Robert	12/5/2022	0.5	Participate in call with C. Brantley, A. Lal (A&M) and Centerview to discuss mining best interest test.
Lal, Arjun	12/5/2022	0.5	Participate in call with R. Campagna, C. Brantley (A&M) and Centerview to discuss mining best interest test.
Dailey, Chuck	12/6/2022	4.0	Attend working session with A. Lal (A&M), Celsius, and K&E teams regarding NewCo updates
Dailey, Chuck	12/7/2022	1.0	Call with A. Lal (A&M) and Celsius Team to discuss NewCo business plan
Lal, Arjun	12/7/2022	1.0	Call with C. Dailey (A&M) and Celsius Team to discuss NewCo business plan
Dailey, Chuck	12/8/2022	1.2	Working session with A. Lal (A&M) to analyze Celsius wind-down analysis materials
Dailey, Chuck	12/8/2022	0.7	Email correspondence regarding wind-down recovery analysis
Lal, Arjun	12/8/2022	1.2	Working session with C. Dailey (A&M) to analyze Celsius wind-down analysis materials
Campagna, Robert	12/9/2022	0.8	Meeting to review initial draft model related to liquidation analysis with A&M (A. Lal, C. Dailey)
Dailey, Chuck	12/9/2022	0.7	Winddown analysis discussion with A. Lal (A&M) and Celsius team members
Dailey, Chuck	12/9/2022	0.5	Review liquidation analysis prior to internal A&M working session
Dailey, Chuck	12/9/2022	0.8	Internal call with R. Campagna and A. Lal (A&M) to review liquidation analysis
Lal, Arjun	12/9/2022	0.8	Meeting to review initial draft model related to liquidation analysis with A&M (R. Campagna, C. Dailey)
Lal, Arjun	12/9/2022	0.7	Winddown analysis discussion with C. Dailey (A&M) and Celsius team members
Campagna, Robert	12/13/2022	1.0	Call with A. Lal, C. Dailey and A. Frenkel (A&M) and Celsius Team to discuss NewCo business plan
Dailey, Chuck	12/13/2022	1.0	Call with A. Lal, A. Frenkel, and R. Campagna (A&M) and Celsius Team to discuss NewCo business plan
Frenkel, Adam	12/13/2022	1.0	Call with A. Lal, C. Dailey and R. Campagna (A&M) and Celsius Team to discuss NewCo business plan
Lal, Arjun	12/13/2022	1.0	Call with A. Frenkel, C. Dailey and R. Campagna (A&M) and Celsius Team to discuss NewCo business plan

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
December 1, 2022 through December 31, 2022***

PLAN / DISCLOSURE STATEMENT

Professional	Date	Hours	Activity
Dailey, Chuck	12/14/2022	0.2	Call with A. Lal (A&M) to discuss wind down budget analysis
Lal, Arjun	12/14/2022	0.2	Call with C. Dailey (A&M) to discuss wind down budget analysis
Lal, Arjun	12/14/2022	1.5	Review of wind down budget analysis and retail loan openings.
Dailey, Chuck	12/16/2022	2.2	Update wind down analysis for asset liquidation timing provided by Celsius team
Dailey, Chuck	12/16/2022	0.4	Call with A. Lal (A&M) to discuss wind down budget analysis
Lal, Arjun	12/16/2022	1.6	Review drafts of NewCo model and presentation
Lal, Arjun	12/16/2022	0.5	Review wind down budget ahead of call with A&M
Lal, Arjun	12/16/2022	0.4	Call with C. Dailey (A&M) to discuss wind down budget analysis
Campagna, Robert	12/19/2022	1.3	Analysis of chapter 11 plan framework from advisors.
Dailey, Chuck	12/19/2022	1.8	Update wind down analysis for headcount and vendor expense
Lal, Arjun	12/19/2022	2.0	Review of and conferring with A&M team re: potential bidder proposals
Dailey, Chuck	12/20/2022	2.6	Update wind down budget analysis for model functionality
Dailey, Chuck	12/20/2022	1.0	Call with A. Lal (A&M) to discuss wind down budget analysis
Dailey, Chuck	12/20/2022	2.2	Update wind down budget analysis following internal A&M review
Lal, Arjun	12/20/2022	0.6	Prepare for NewCo call
Lal, Arjun	12/20/2022	1.0	Call with C. Dailey (A&M) to discuss wind down budget analysis
Lal, Arjun	12/22/2022	1.1	Updates to newco financial presentation.
Dailey, Chuck	12/26/2022	0.1	Correspondence with Celsius team regarding wind down analysis
Dailey, Chuck	12/27/2022	0.8	Participate in call with Celsius team and A. Lal (A&M) on wind down analysis open items
Dailey, Chuck	12/27/2022	0.4	Prepare list of discussion topics prior to meeting with Celsius team on wind down analysis
Dailey, Chuck	12/27/2022	1.8	Update wind down budget analysis for updates discussed with Celsius team
Lal, Arjun	12/27/2022	0.8	Participate in call with Celsius team and C. Dailey (A&M) on wind down analysis open items
Subtotal		48.8	

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
December 1, 2022 through December 31, 2022***

STATEMENTS/SCHEDULES

Professional	Date	Hours	Activity
Bixler, Holden	12/1/2022	0.8	Review correspondence re: insider transactions and correspond with A&M team re: same.
Bixler, Holden	12/1/2022	0.9	Review SOFA data update and correspondence re: same.
Bixler, Holden	12/1/2022	0.9	Prepare summary of open SOFA issues for A&M team.
Wadzita, Brent	12/1/2022	2.6	Analyze and prepare retail coin movement exhibits.
Wadzita, Brent	12/1/2022	2.6	Working sessions to analyze Fireblocks coin transactions and movements.
Wadzita, Brent	12/1/2022	2.8	Participate in working session with B. Wadzita (A&M) and D. Tappen (CEL) to analyze coin transactions.
Wadzita, Brent	12/1/2022	2.9	Working sessions to analyze 90 day coin transactions for certain parties.
Bixler, Holden	12/2/2022	0.4	Correspond with K&E re: SOFA data issues.
Bixler, Holden	12/2/2022	0.6	Provide comments to SOFA data update correspondence.
Bixler, Holden	12/2/2022	0.2	Correspond with D. Tappen (CEL) re: Fireblocks review workstream.
Bixler, Holden	12/2/2022	0.7	Confer with L. Workman (CEL) re: Fireblocks review workstream.
Wadzita, Brent	12/2/2022	2.1	Participate in working session with B. Wadzita (A&M) and D. Tappen (CEL) to review coin transactional data.
Bixler, Holden	12/4/2022	0.6	Conferences with M-3 re: SOFA detail
Bixler, Holden	12/5/2022	1.3	Various conferences with A&M team re: SOFA data issues.
Wadzita, Brent	12/5/2022	2.7	Analyze coin movements and transfers between Celsius and institutional counter parties.
Wadzita, Brent	12/6/2022	1.8	Prepare and update company Fireblocks coin transaction working file and evaluate transactional data.
Wadzita, Brent	12/6/2022	2.1	Analyze intercompany coin movements, workspace mappings, and build out Celsius wallet population.
Wadzita, Brent	12/6/2022	1.6	Prepare an updated Celsius wallet listing and investigate missing data pieces.
Bixler, Holden	12/7/2022	0.6	Confer with L. Workman (CEL) re: SOFA data.
Bixler, Holden	12/7/2022	0.3	Participate in call with R. Campagna (A&M) and R. Kwasteniet, C. Koenig (K&E) and C. Ferraro (Celsius) related to statements and schedules.
Bixler, Holden	12/7/2022	0.3	Follow up call related to schedules and potential updates with R. Campagna (A&M)
Campagna, Robert	12/7/2022	0.3	Follow up call related to schedules and potential updates with H. Bixler (A&M)

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
December 1, 2022 through December 31, 2022***

STATEMENTS/SCHEDULES

Professional	Date	Hours	Activity
Campagna, Robert	12/7/2022	0.2	Participate in call with H. Bixler (A&M) and R. Kwasteniet, C. Koenig (K&E) and C. Ferraro (Celsius) related to statements and schedules.
Wadzita, Brent	12/7/2022	1.1	Analyze non-retail staking coin movements and identify disclosed retail coin movements for exclusion.
Wadzita, Brent	12/7/2022	1.8	Review and analyze company updated coin movements and flag intercompany transactions.
Wadzita, Brent	12/7/2022	2.4	Analyze non-retail intercompany 1 year of transactional data and compare previously received data sets for completeness.
Bixler, Holden	12/8/2022	0.4	Correspond with T. Scheffer (K&E) re: SOFA data updates.
Campagna, Robert	12/8/2022	0.7	Review of data related to SOFA 3 and 4.
Wadzita, Brent	12/8/2022	1.8	Working sessions to analyze non-retail Fireblocks coin transactions and movements.
Wadzita, Brent	12/8/2022	0.8	Participate in call re: Fireblocks touch point to discuss project status and next steps.
Wadzita, Brent	12/8/2022	1.8	Working session to analyze non-retail Fireblocks coin transactions and movements.
Wadzita, Brent	12/8/2022	1.9	Working sessions to analyze Fireblocks workspaces and intercompany coin transactions and movements.
Wadzita, Brent	12/9/2022	1.8	Analyze coin movements and transfers re: Fireblocks transactional data.
Wadzita, Brent	12/9/2022	0.6	Prepare exhibit of non-retail coin movements and transfers re: Fireblocks transactional data.
Wadzita, Brent	12/12/2022	2.4	Prepare updated working file for group distribution with work to date re: Fireblocks coin transactions.
Wadzita, Brent	12/12/2022	2.2	Participate in call with B. Wadzita (A&M), D. Tappen, C. Nolan, M. Blecher (all CEL) to discuss Celsius wallets and related coin movements.
Wadzita, Brent	12/13/2022	1.7	Prepare consolidated working file re: SOFA 3 amendment incorporating company updates and comments.
Wadzita, Brent	12/13/2022	1.7	Review and analyze non-retail coin movements and transfers re: Fireblocks transactional data to identify parties whom Celsius transacted with.
Wadzita, Brent	12/13/2022	1.8	Participate in with B. Wadzita (A&M), D. Tappen, C. Nolan, M. Blecher (all CEL) to discuss non-retail coin movements project status and work through open items.
Bixler, Holden	12/14/2022	0.4	Correspond with A&M team re: schedules / statements planning.
Kinealy, Paul	12/14/2022	1.8	Analyze initial datasets for use in GK8 schedules and follow up with GK8 team re same.
Kinealy, Paul	12/14/2022	0.4	Prepare schedules and statements kickoff documents for management team.
Wadzita, Brent	12/14/2022	2.6	Working session to analyze and review data sets re: SOFA 3 amendment.

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
December 1, 2022 through December 31, 2022***

STATEMENTS/SCHEDULES

Professional	Date	Hours	Activity
Wadzita, Brent	12/14/2022	1.6	Analyze coin movements and transfers between Celsius workspaces and debtor entities to isolate entity to entity movements.
Allison, Roger	12/15/2022	0.5	Call with P. Kinealy (A&M) and GK8 team re schedules and statements reporting.
Bixler, Holden	12/15/2022	0.3	Correspond with K&E and A&M teams re: schedule logistics.
Kinealy, Paul	12/15/2022	2.4	Analyze various asset and liability datasets in the dataroom for potential inclusion in the schedules.
Kinealy, Paul	12/15/2022	0.5	Call with R. Allison (A&M) and GK8 team re schedules and statements reporting.
Kinealy, Paul	12/15/2022	0.4	Review certain GK8 filing logistics with D. Latona and S. Briefel (K&E).
Kinealy, Paul	12/15/2022	1.3	Review the schedule and SOFA kickoff materials and data requests.
Wadzita, Brent	12/15/2022	1.9	Prepare and build out data model to capture various Fireblocks transactional data and other data points to evaluate data completeness.
Wadzita, Brent	12/15/2022	2.3	Participate in call with D. Tappen, C. Nolan, M. Blecher, C. Drummond (all CEL) to discuss Celsius wallets and related coin movements.
Wadzita, Brent	12/15/2022	2.4	Analyze coin movements and transfers between Celsius and third party institutional customers.
Wadzita, Brent	12/15/2022	1.6	Prepare updated files for both Fireblocks SOFA 3 90 days and SOFA 4 intercompany 1 YR for share with Celsius.
Allison, Roger	12/16/2022	2.1	Draft data collection templates re: GK8 SOFA requests
Allison, Roger	12/16/2022	1.9	Draft correspondence re: GK8 SOFA data request e-mails
Allison, Roger	12/16/2022	1.3	Correspond with N. Schleifer re: SOFA data requests
Allison, Roger	12/16/2022	2.2	Continue to draft data collection requests for distribution to the GK8 finance team
Kinealy, Paul	12/16/2022	2.8	Analyze various asset and liability datasets for potential inclusion in the schedules and follow up with GK8 team re: same.
Kinealy, Paul	12/16/2022	0.8	Prepare GK8 schedules and statements data tracker and issues list.
Wadzita, Brent	12/16/2022	2.6	Working sessions to analyze Fireblocks DeFi protocols transactions and movements.
Wadzita, Brent	12/16/2022	2.4	Analyze Fireblocks institutional customer wallets and prepare common name analysis.
Wadzita, Brent	12/16/2022	1.7	Review and compile status update and regarding outstanding items to track down re: SOFA 3.
Kinealy, Paul	12/17/2022	0.6	Analyze various asset and liability datasets for potential inclusion in the schedules and follow up with GK8 team re: same.
Kinealy, Paul	12/17/2022	0.4	Draft and circulate certain SOFA and schedule data requests.

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
December 1, 2022 through December 31, 2022***

STATEMENTS/SCHEDULES

Professional	Date	Hours	Activity
Kinealy, Paul	12/18/2022	0.7	Follow up with N. Schleifer (GK8) re: initial data responses and open requests.
Allison, Roger	12/19/2022	1.7	Review SOFA data received from GK8 re: completeness of data
Kinealy, Paul	12/19/2022	2.4	Analyze supplemental data for potential inclusion in GK8 schedules and statements.
Kinealy, Paul	12/19/2022	0.9	Draft initial global notes for GK8 schedules.
Kinealy, Paul	12/19/2022	0.4	Participate in call with B. Wadzita (A&M), D. Tappen, C. Nolan, M. Blecher, C. Drummond (all CEL) to discuss Fireblocks coin movements.
Pogorzelski, Jon	12/19/2022	0.7	Prepare analysis of data related the balance sheet of GK8 to prepare the schedule of assets
Pogorzelski, Jon	12/19/2022	1.7	Analyze revenues for GK8 entities to prepare statement of financial affairs
Pogorzelski, Jon	12/19/2022	1.2	Analyze inventories related to GK8 entities for preparation of statement of financial affairs
Pogorzelski, Jon	12/19/2022	0.8	Analyze data from GK8 to assist with preparation of statement of financial affairs
Wadzita, Brent	12/19/2022	2.6	Working sessions to analyze intercompany coin transactions and movements between Celsius entities.
Wadzita, Brent	12/19/2022	1.8	Call with P. Kinealy (A&M), D. Tappen, C. Nolan, M. Blecher, C. Drummond (all CEL) to discuss Fireblocks coin movements.
Kinealy, Paul	12/20/2022	1.3	Analyze additional asset and liability data for potential scheduling.
Pogorzelski, Jon	12/20/2022	1.4	Identify record keepers of GK8 entities for preparation of statement of financial affairs
Pogorzelski, Jon	12/20/2022	0.6	Analysis and review of GK8 statement of financial affairs
Pogorzelski, Jon	12/20/2022	0.8	Analyze data related to directors and officers of GK8 entities for statement of financial affairs
Pogorzelski, Jon	12/20/2022	1.2	Analyze non-business revenues of GK8 entities for preparation of statement of financial affairs
Wadzita, Brent	12/20/2022	1.7	Working session to analyze intercompany Fireblocks coin transactions and movements.
Kinealy, Paul	12/21/2022	2.6	Analyze various datasets for inclusion in the GK8 SOFAs and follow up with GK8 re same.
Wadzita, Brent	12/21/2022	2.2	Review common name counter party mapping and identify transactions for additional follow up.
Wadzita, Brent	12/21/2022	1.4	Prepare updated working file for Celsius data team the review certain DeFi Fireblocks coin transactions.
Bixler, Holden	12/22/2022	0.5	Confer with L. Workman (CEL) and P. Kinealy (A&M) re: insider payment issues.
Kinealy, Paul	12/22/2022	0.6	Review and revise GK8 data tracker and open issues list.

Exhibit D

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
December 1, 2022 through December 31, 2022***

STATEMENTS/SCHEDULES

Professional	Date	Hours	Activity
Kinealy, Paul	12/22/2022	0.4	Call with H. Bixler (A&M) and L. Workman (Celsius) re: status of Fireblocks transactional research.
Kinealy, Paul	12/23/2022	1.8	Analyze supplemental data for potential inclusion in GK8 schedules and statements.
Kinealy, Paul	12/23/2022	0.7	Revise draft global notes for GK8 schedules.
Wadzita, Brent	12/27/2022	1.3	Update and refresh working file re: SOFA 3 amendment for review with Celsius.
Wadzita, Brent	12/27/2022	1.6	Participate in call with D. Tappen, C. Nolan, M. Blecher, C. Drummond (all CEL) to discuss off Fireblocks transactions.
Wadzita, Brent	12/27/2022	2.4	Review Fireblocks coin transactions to identify intercompany internal transactions and prepare wallet mapping to entity.
Kinealy, Paul	12/28/2022	0.6	Update schedules data tracker and open issues list.
Kinealy, Paul	12/28/2022	0.8	Analyze supplemental schedules and SOFA data from GK8.
Kinealy, Paul	12/28/2022	0.5	Follow up with N. Schleifer (GK8) re: open requests.
Wadzita, Brent	12/28/2022	1.9	Review and collect additional blockchain transactions from additional Celsius owned wallets.
Wadzita, Brent	12/28/2022	2.6	Review transactional data to isolate known off Fireblocks wallets for further review.
Wadzita, Brent	12/28/2022	2.1	Analyze Fireblocks data and prepare status update and follow up questions on SOFA 3 and SOFA 4 amendment.
Wadzita, Brent	12/29/2022	1.2	Review selected off Fireblocks transactions and associated counter party for inclusion into SOFA 3 amendment.
Wadzita, Brent	12/29/2022	1.6	Review open source blockchain to investigate off Fireblocks wallet transactions.
Wadzita, Brent	12/29/2022	1.9	Participate in call D. Tappen, C. Nolan, M. Blecher, C. Drummond (all CEL) to discuss Fireblocks and off Fireblocks transactions.
Kinealy, Paul	12/30/2022	1.1	Review initial drafts of schedules and statements and advise team re: updates of same.
Kinealy, Paul	12/30/2022	0.3	Review status of team tasks and related data tracker.
Wadzita, Brent	12/30/2022	2.6	Update data model to capture additional Celsius wallets and identify additional transactions for SOFA 4 amendment.
Wadzita, Brent	12/30/2022	2.7	Prepare updated working file for company to review outstanding items and follow up questions re: SOFA 3 amendment.
Wadzita, Brent	12/30/2022	1.4	Analyze and aggregate transactional blockchain data and consolidate into master working file.
Subtotal		152.1	

VENDOR MANAGEMENT

Professional	Date	Hours	Activity
---------------------	-------------	--------------	-----------------

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
December 1, 2022 through December 31, 2022***

VENDOR MANAGEMENT

Professional	Date	Hours	Activity
Brantley, Chase	12/1/2022	0.6	Respond to questions from the Company re: foreign vendors receiving notifications about the Chapter 11.
Brantley, Chase	12/1/2022	0.6	Continue to review mining invoices to be approved for payment the week ending December 2.
Colangelo, Samuel	12/1/2022	0.5	Prepare and distribute invoice level payment file for current week non-mining pay cycle.
Colangelo, Samuel	12/1/2022	0.3	Review mining related invoices to confirm dates of service.
Colangelo, Samuel	12/1/2022	0.3	Prepare and distribute invoice level payment file for current week mining related pay cycle.
Colangelo, Samuel	12/1/2022	0.4	Prepare and distribute invoice approval file for current week mining pay cycle.
Colangelo, Samuel	12/2/2022	0.3	Correspond with Celsius regarding independent director payments.
Colangelo, Samuel	12/2/2022	0.2	Correspond with A&M team regarding upcoming professional fee payment process.
Brantley, Chase	12/5/2022	0.4	Correspond with K&E re: question from W&C on proposed critical vendor payment.
Brantley, Chase	12/5/2022	0.8	Correspond with the Company re: vendor shutoff notice and response.
Ciriello, Andrew	12/5/2022	0.3	Correspond with T. Ramos, T. Walsh, A. Seetharaman, C. Ciancarelli, M. Hall (CEL), P. Loureiro (K&E) and C. Brantley (A&M) regarding unpaid vendor invoices and timeline to resolve
Colangelo, Samuel	12/5/2022	0.4	Review professional fee invoices to confirm accurate expense amounts.
Brantley, Chase	12/6/2022	0.9	Correspond with the Company re: upcoming vendor payments and cash forecast assumptions.
Brantley, Chase	12/6/2022	0.7	Respond to questions from the Company re: retaining certain professionals in bankruptcy.
Brantley, Chase	12/6/2022	0.6	Continue to correspond with the Company re: vendor loan shutoff notice.
Brantley, Chase	12/6/2022	0.2	Review and share foreign vendor letter in response to receiving notices.
Colangelo, Samuel	12/6/2022	0.7	Update due invoices list in payment approval file.
Colangelo, Samuel	12/6/2022	0.5	Review Celsius AP and include in weekly payment approval file.
Colangelo, Samuel	12/6/2022	0.4	Prepare initial payment list for current week pay cycle.
Colangelo, Samuel	12/6/2022	0.7	Reconcile payment tracking file with payment confirmations sent by Celsius.
Brantley, Chase	12/7/2022	0.7	Review OCP payment cap schedule and share with K&E ahead of approving payments.
Colangelo, Samuel	12/7/2022	0.3	Call with Celsius team to review invoices for approval in current week pay run.

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
December 1, 2022 through December 31, 2022***

VENDOR MANAGEMENT

Professional	Date	Hours	Activity
Colangelo, Samuel	12/7/2022	1.4	Assemble vendor and professional run rate file.
Brantley, Chase	12/8/2022	0.7	Analyze proposed vendor payments and confirm payment approvals for the week ending December 9.
Brantley, Chase	12/8/2022	0.4	Correspond with K&E re: approval of certain Critical Vendor payments.
Colangelo, Samuel	12/8/2022	0.2	Review mining invoices to confirm dates of service and payment ability.
Colangelo, Samuel	12/8/2022	1.0	Update third party vendor AP detail for cryptocurrency amounts per internal and counsel requests.
Colangelo, Samuel	12/8/2022	0.5	Update payment approval file to include mining AP.
Colangelo, Samuel	12/8/2022	0.2	Prepare and distribute invoice level payment file for current week mining related pay cycle.
Colangelo, Samuel	12/8/2022	0.4	Finalize and distribute payment approval file for current week cycle.
Colangelo, Samuel	12/8/2022	0.5	Prepare and distribute invoice level payment file for current week non-mining pay cycle.
Brantley, Chase	12/9/2022	0.4	Respond to questions from the Company re: vendor shutoff notice and next steps.
Brantley, Chase	12/12/2022	0.5	Participate in call with J. Fan (Celsius) and confidential power provider to review invoice.
Colangelo, Samuel	12/12/2022	0.2	Correspond with Celsius regarding professional fee payment confirmations and independent director payments.
Colangelo, Samuel	12/12/2022	0.3	Verify third party vendors' outstanding AP per Celsius request.
Brantley, Chase	12/13/2022	0.3	Correspond with the Company and K&E re: request from customs bond issuer.
Brantley, Chase	12/13/2022	0.7	Participate in call with confidential power provider, Celsius mining and the UCC advisors to discuss status of power provider issues.
Brantley, Chase	12/13/2022	0.4	Correspond with Latham and the Company re: payment of certain invoices.
Colangelo, Samuel	12/13/2022	0.7	Reconcile payment tracking file with payment confirmations sent by Celsius.
Colangelo, Samuel	12/13/2022	0.7	Update due invoices list in payment approval file.
Colangelo, Samuel	12/13/2022	0.5	Review Celsius AP and include in weekly payment approval file.
Colangelo, Samuel	12/13/2022	0.4	Prepare draft of payment approval file based on AP received from Celsius.
Colangelo, Samuel	12/13/2022	0.3	Correspond with Celsius and K&E regarding third party vendor payments.
Brantley, Chase	12/14/2022	0.4	Analyze proposed invoices for payment for the week ending December 16.

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
December 1, 2022 through December 31, 2022***

VENDOR MANAGEMENT

Professional	Date	Hours	Activity
Brantley, Chase	12/14/2022	0.4	Call with S. Colangelo (A&M) and Celsius to review invoices for approval in current week pay run.
Colangelo, Samuel	12/14/2022	0.4	Call with C. Brantley (A&M) and Celsius to review invoices for approval in current week pay run.
Colangelo, Samuel	12/14/2022	0.3	Update payment approval file per internal comments.
Colangelo, Samuel	12/14/2022	0.6	Assemble independent director payment tracker and assemble relevant support files.
Colangelo, Samuel	12/14/2022	0.2	Correspond with A&M team and Celsius regarding open GK8 payment and invoice questions.
Colangelo, Samuel	12/14/2022	0.2	Correspond with A&M team regarding subcontractor payments.
Brantley, Chase	12/15/2022	0.8	Analyze mining invoices and final list of non-mining invoices for payment for the week ending December 16.
Colangelo, Samuel	12/15/2022	0.4	Finalize payment approval file for distribution.
Colangelo, Samuel	12/15/2022	0.5	Correspond with Celsius and K&E regarding third party cryptocurrency vendor payments.
Colangelo, Samuel	12/15/2022	0.3	Review mining invoices to confirm dates of service and payment ability.
Colangelo, Samuel	12/15/2022	0.4	Assemble vendor list per internal request.
Colangelo, Samuel	12/15/2022	0.5	Prepare and distribute invoice level payment file for current week non-mining pay cycle.
Colangelo, Samuel	12/15/2022	0.5	Update payment approval file to include mining AP.
Colangelo, Samuel	12/15/2022	0.2	Prepare and distribute invoice level payment file for current week mining related pay cycle.
Brantley, Chase	12/16/2022	0.7	Respond to questions from the Company re: payment request from vendor.
Brantley, Chase	12/16/2022	0.6	Further correspondence with Celsius legal re: OCP payment cap schedule.
Colangelo, Samuel	12/16/2022	0.9	Review latest AP list to determine invoices already paid or to be flagged for discussion.
Colangelo, Samuel	12/16/2022	0.2	Correspond with A&M team regarding third party vendor payments.
Brantley, Chase	12/19/2022	0.8	Respond to questions from the Company re: Critical Vendor payment process and next steps.
Brantley, Chase	12/19/2022	0.4	Correspond with team re: payment of certain OCP invoices.
Brantley, Chase	12/19/2022	0.3	Continue to correspond with the Company and K&E re: request from customs bond issuer.
Colangelo, Samuel	12/19/2022	0.8	Assemble vendor spend list per internal request.

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
December 1, 2022 through December 31, 2022***

VENDOR MANAGEMENT

Professional	Date	Hours	Activity
Brantley, Chase	12/20/2022	0.3	Review trade agreement with vendor for payment of pre-petition invoices.
Colangelo, Samuel	12/20/2022	0.3	Confirm subcontractor payments made per request from Celsius.
Colangelo, Samuel	12/20/2022	0.5	Review Celsius AP and include in weekly payment approval file.
Colangelo, Samuel	12/20/2022	0.8	Reconcile payment tracking file with payment confirmations sent by Celsius.
Colangelo, Samuel	12/20/2022	0.7	Update due invoices list in payment approval file.
Colangelo, Samuel	12/20/2022	0.6	Update third party trade agreement and supporting files.
Colangelo, Samuel	12/20/2022	0.6	Prepare initial payment list for current week pay cycle.
Brantley, Chase	12/21/2022	0.7	Analyze proposed list of invoices for payment for the week ending December 23.
Brantley, Chase	12/21/2022	0.4	Call with S. Colangelo (A&M) and Celsius to review invoices for approval in current week pay run.
Colangelo, Samuel	12/21/2022	0.3	Review mining invoices to confirm dates of service and payment ability.
Colangelo, Samuel	12/21/2022	0.4	Update payment approval list per internal comments and status call.
Colangelo, Samuel	12/21/2022	0.4	Call with C. Brantley (A&M) and Celsius to review invoices for approval in current week pay run.
Colangelo, Samuel	12/21/2022	0.5	Update payment approval file to include mining AP.
Colangelo, Samuel	12/21/2022	0.6	Prepare and distribute invoice level payment file for current week non-mining pay cycle.
Colangelo, Samuel	12/21/2022	0.2	Correspond with Celsius regarding professional fee payments.
Brantley, Chase	12/22/2022	0.9	Respond to questions from the Company re: payment of Critical Vendor in coin.
Colangelo, Samuel	12/22/2022	0.4	Correspond with Celsius and K&E regarding vendor payments.
Colangelo, Samuel	12/22/2022	0.2	Prepare and distribute invoice level payment file for current week mining related pay cycle.
Colangelo, Samuel	12/22/2022	0.3	Assemble supporting files for professional fee payments due in current week and distribute to Celsius.
Colangelo, Samuel	12/22/2022	0.7	Update third party vendor AP detail for cryptocurrency amounts.
Colangelo, Samuel	12/22/2022	0.3	Update support file for third party trade agreement.
Brantley, Chase	12/23/2022	0.3	Respond to questions from the Company and K&E re: executing trade agreement with Critical Vendor.

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
December 1, 2022 through December 31, 2022***

VENDOR MANAGEMENT

Professional	Date	Hours	Activity
Colangelo, Samuel	12/27/2022	0.8	Reconcile payment tracking file with payment confirmations sent by Celsius.
Colangelo, Samuel	12/27/2022	0.2	Correspond with Celsius regarding professional fee payments.
Colangelo, Samuel	12/27/2022	0.4	Prepare initial payment list for current week pay cycle.
Colangelo, Samuel	12/27/2022	0.7	Update due invoices list in payment approval file.
Colangelo, Samuel	12/27/2022	0.2	Correspond with Celsius and K&E regarding third party vendor payments in cryptocurrency.
Colangelo, Samuel	12/27/2022	0.4	Review Celsius AP and include in weekly payment approval file.
Brantley, Chase	12/28/2022	0.6	Analyze revised schedule of pre-petition invoices calculation for Critical Vendor settlement.
Brantley, Chase	12/28/2022	0.8	Analyze mining invoices for payment the week ending December 30.
Colangelo, Samuel	12/28/2022	0.3	Finalize payment approval file for distribution.
Colangelo, Samuel	12/28/2022	0.3	Assemble breakdown of mining invoices' periods of service for current week pay cycle.
Colangelo, Samuel	12/28/2022	0.3	Call with Celsius to review invoices for approval in current week pay run.
Colangelo, Samuel	12/28/2022	0.4	Review mining invoices to confirm dates of service and payment ability.
Colangelo, Samuel	12/28/2022	1.6	Prepare analysis of third party vendor payments cryptocurrency conversions.
Colangelo, Samuel	12/28/2022	0.5	Update payment approval file to include mining AP.
Colangelo, Samuel	12/29/2022	0.2	Correspond with Celsius and K&E regarding third party vendor cryptocurrency payments.
Colangelo, Samuel	12/29/2022	0.6	Review latest AP list to determine invoices already paid or to be flagged for discussion.
Colangelo, Samuel	12/29/2022	0.4	Prepare and distribute invoice level payment file for current week non-mining pay cycle.
Colangelo, Samuel	12/29/2022	0.3	Prepare and distribute invoice level payment file for current week mining related pay cycle.
Colangelo, Samuel	12/29/2022	0.3	Correspond with Celsius and K&E regarding professional fee payments.
Subtotal		52.0	
<i>Grand Total</i>		2,488.3	

Exhibit E

*Celsius Network, LLC, et al.,
Summary of Expense Detail by Category
December 1, 2022 through December 31, 2022*

<i>Expense Category</i>	<i>Sum of Expenses</i>
Airfare	\$393.75
Lodging	\$3,269.32
Meals	\$568.11
Miscellaneous	\$2,369.32
Meals	\$1,026.23
<hr/>	
<i>Total</i>	<u><u>\$7,626.73</u></u>

Exhibit F

*Celsius Network, LLC, et al.,
Expense Detail by Category
December 1, 2022 through December 31, 2022*

Airfare

Professional/Service	Date	Expense	Expense Description
Frenkel, Adam	12/3/2022	\$170.15	Airfare: IAH to EWR
Frenkel, Adam	12/7/2022	\$223.60	Airfare: EWR to IAH
Expense Category Total		\$393.75	

Lodging

Professional/Service	Date	Expense	Expense Description
Frenkel, Adam	12/5/2022	\$600.00	Hotel: 1 Night Stay
Ciriello, Andrew	12/6/2022	\$600.00	Hotel: NY Hotel for hearings / workings sessions with K&E
Frenkel, Adam	12/6/2022	\$600.00	Hotel: 1 Night Stay
Ciriello, Andrew	12/7/2022	\$600.00	Hotel: Hotel in NY for hearings / K&E working sessions
Ciriello, Andrew	12/8/2022	\$600.00	Hotel: Hotel in NY for hearings / K&E working sessions
Ciriello, Andrew	12/9/2022	\$1.50	Hotel Tax: Hotel in NY for hearings / K&E working sessions
Ciriello, Andrew	12/9/2022	\$76.24	Hotel Tax: Hotel in NY for hearings / K&E working sessions
Ciriello, Andrew	12/9/2022	\$54.05	Hotel Tax: Hotel in NY for hearings / K&E working sessions
Ciriello, Andrew	12/9/2022	\$1.77	Hotel Tax: Hotel in NY for hearings / K&E working sessions
Ciriello, Andrew	12/9/2022	\$1.50	Hotel Tax: Hotel in NY for hearings / K&E working sessions
Ciriello, Andrew	12/9/2022	\$19.95	Hotel Tax: Hotel in NY for hearings / K&E working sessions
Ciriello, Andrew	12/9/2022	\$50.47	Hotel Tax: Hotel in NY for hearings / K&E working sessions
Ciriello, Andrew	12/9/2022	\$1.77	Hotel Tax: Hotel in NY for hearings / K&E working sessions
Ciriello, Andrew	12/9/2022	\$35.78	Hotel Tax: Hotel in NY for hearings / K&E working sessions
Ciriello, Andrew	12/9/2022	\$19.95	Hotel Tax: Hotel in NY for hearings / K&E working sessions
Ciriello, Andrew	12/9/2022	\$1.17	Hotel Tax: Hotel in NY for hearings / K&E working sessions
Ciriello, Andrew	12/9/2022	\$1.17	Hotel Tax: Hotel in NY for hearings / K&E working sessions
Ciriello, Andrew	12/9/2022	\$2.00	Hotel Tax: Hotel in NY for hearings / K&E working sessions
Ciriello, Andrew	12/9/2022	\$2.00	Hotel Tax: Hotel in NY for hearings / K&E working sessions
Expense Category Total		\$3,269.32	

Exhibit F

***Celsius Network, LLC, et al.,
Expense Detail by Category
December 1, 2022 through December 31, 2022***

Meals

Professional/Service	Date	Expense	Expense Description
Frenkel, Adam	12/5/2022	\$39.73	Individual Meals: Out of Office Dinner
Ciriello, Andrew	12/6/2022	\$291.88	Business Meals: Dinner with V. Vesnaver, S. Hart, O. Blonstein, A. Wirtz
Frenkel, Adam	12/6/2022	\$87.60	Business Meals: Dinner with C. Dailey
Ciriello, Andrew	12/7/2022	\$57.71	Individual Meals: Dinner in NY after working late
Ciriello, Andrew	12/8/2022	\$24.70	Individual Meals: Breakfast while working in NY
Frenkel, Adam	12/8/2022	\$46.90	Individual Meals: Out of Office Dinner
Frenkel, Adam	12/8/2022	\$19.59	Individual Meals: Out of Office Breakfast
Expense Category Total		\$568.11	

Miscellaneous

Professional/Service	Date	Expense	Expense Description
Allison, Roger	12/1/2022	\$18.22	10/18/2022 - 11/17/2022 Wireless Usage Charges
Lal, Arjun	12/1/2022	\$43.16	10/18/2022 - 11/17/2022 Wireless Usage Charges
Pogorzelski, Jon	12/1/2022	\$6.90	10/18/2022 - 11/17/2022 Wireless Usage Charges
Wadzita, Brent	12/1/2022	\$30.04	10/18/2022 - 11/17/2022 Wireless Usage Charges
Frenkel, Adam	12/5/2022	\$8.00	Internet/Online Fees: In Flight Wifi
Frenkel, Adam	12/8/2022	\$8.00	Internet/Online Fees: In Flight Wifi
Brantley, Chase	12/12/2022	\$44.80	11/13/2022 - 12/12/2022 Wireless Usage Charges
Campagna, Robert	12/12/2022	\$41.54	11/13/2022 - 12/12/2022 Wireless Usage Charges
Ciriello, Andrew	12/12/2022	\$49.29	11/13/2022 - 12/12/2022 Wireless Usage Charges
Dailey, Chuck	12/12/2022	\$34.16	11/13/2022 - 12/12/2022 Wireless Usage Charges
Frenkel, Adam	12/12/2022	\$40.83	11/13/2022 - 12/12/2022 Wireless Usage Charges
Kinealy, Paul	12/12/2022	\$36.18	11/13/2022 - 12/12/2022 Wireless Usage Charges
Lucas, Emmet	12/12/2022	\$43.30	11/13/2022 - 12/12/2022 Wireless Usage Charges
Raab, Emily	12/12/2022	\$1.44	11/13/2022 - 12/12/2022 Wireless Usage Charges
Bixler, Holden	12/31/2022	\$1,963.46	CMS Monthly Data Storage Fee.

Exhibit F

*Celsius Network, LLC, et al.,
Expense Detail by Category
December 1, 2022 through December 31, 2022*

Miscellaneous

Professional/Service	Date	Expense	Expense Description
Expense Category Total		\$2,369.32	

Transportation

Professional/Service	Date	Expense	Expense Description
Ciriello, Andrew	12/3/2022	\$266.00	Public Transport: Train to NY in support of hearings and working sessions with K&E
Frenkel, Adam	12/3/2022	\$2.75	Public Transport: Subway Ticket
Ciriello, Andrew	12/6/2022	\$63.82	Taxi: Uber to Union Station for NY Trip - hearings / working sessions
Frenkel, Adam	12/6/2022	\$6.58	Individual Meals: Out of Office Breakfast
Frenkel, Adam	12/6/2022	\$90.88	Taxi: From Airport to Client
Campagna, Robert	12/7/2022	\$104.00	Parking: Parking for working sessions and hearing
Ciriello, Andrew	12/7/2022	\$55.24	Taxi: Uber from K&E offices to hotel after working late
Frenkel, Adam	12/7/2022	\$20.94	Taxi: From Client to Dinner
Frenkel, Adam	12/7/2022	\$31.73	Taxi: From Dinner with Client to Hotel
Frenkel, Adam	12/7/2022	\$25.34	Taxi: From Hotel to Client
Frenkel, Adam	12/7/2022	\$118.95	Taxi: From Client to Airport
Frenkel, Adam	12/8/2022	\$240.00	Parking: Airport Parking
Expense Category Total		\$1,026.23	

Grand Total \$7,626.73